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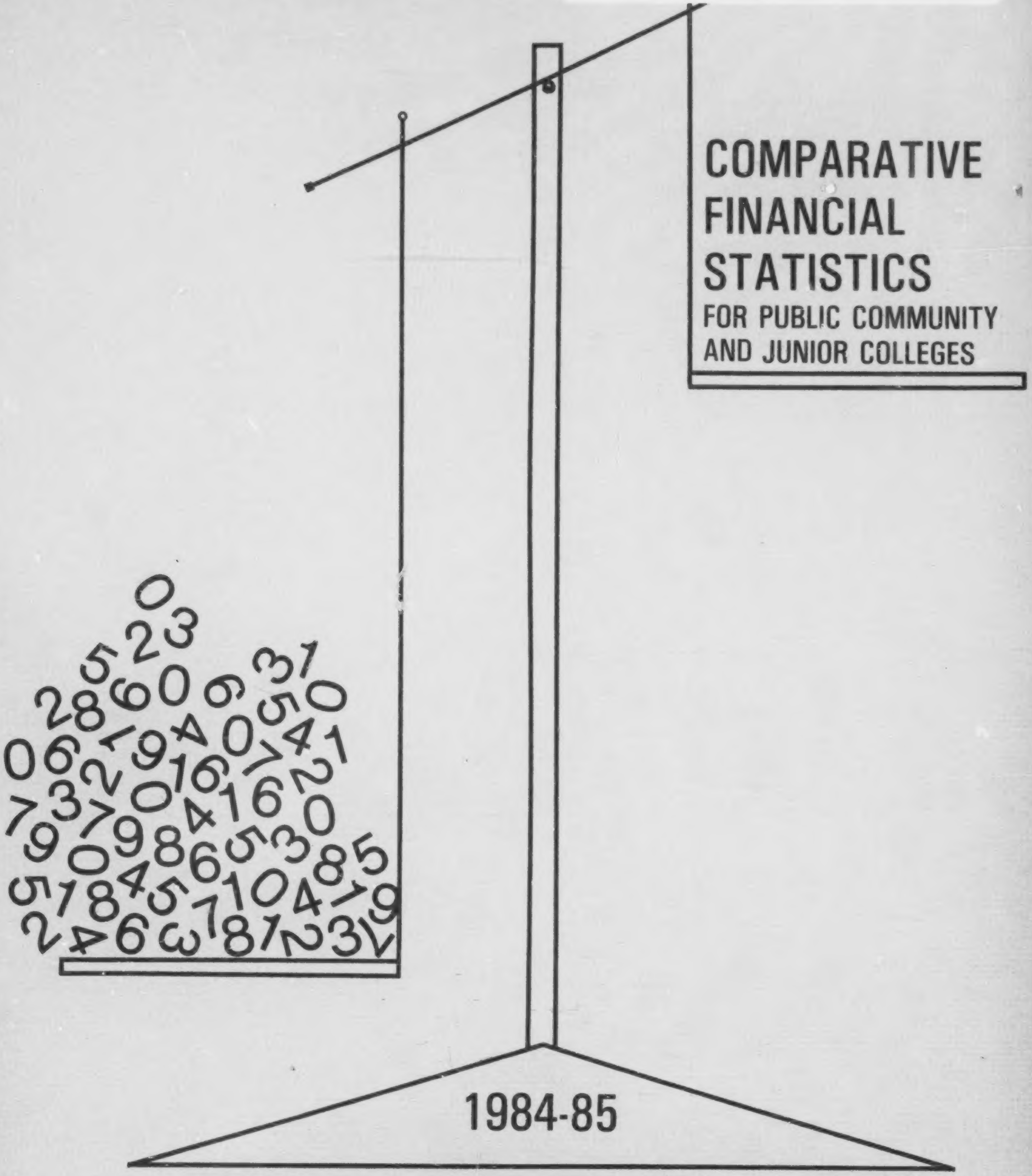

COMPARATIVE FINANCIAL STATISTICS

FOR PUBLIC COMMUNITY AND JUNIOR COLLEGES

1984-85

A NATIONAL ASSOCIATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS PROJECT • IN COOPERATION WITH THE AMERICAN ASSOCIATION OF COMMUNITY AND JUNIOR COLLEGES • THE ASSOCIATION OF COMMUNITY COLLEGE TRUSTEES • AND THE CENTER FOR STATISTICS

REPORT HIGHLIGHTS

- ★ Half the institutions surveyed spent more than 61% of their operating budget on instruction, research, public service, and academic support.
- ★ Half the institutions surveyed spent more than 37% of their operating budget on student services, institutional support, and plant operation and maintenance.
- ★ Half the institutions surveyed spent almost 4% of their operating budget on utilities.
- ★ Half the institutions surveyed spent more than 3% of their operating budget on computer-related expenditures.
- ★ Half the institutions surveyed received more than two-thirds (68%) of their revenues from state and local appropriations.
- ★ Half the institutions surveyed enrolled more than one in every 20 people for credit or noncredit course work during the year.
- ★ Half the institutions surveyed had student-to-faculty ratios for credit instruction of less than 17:1.
- ★ Half the institutions surveyed spent more than 57% of total current fund expenditures on current fund salaries and wages.

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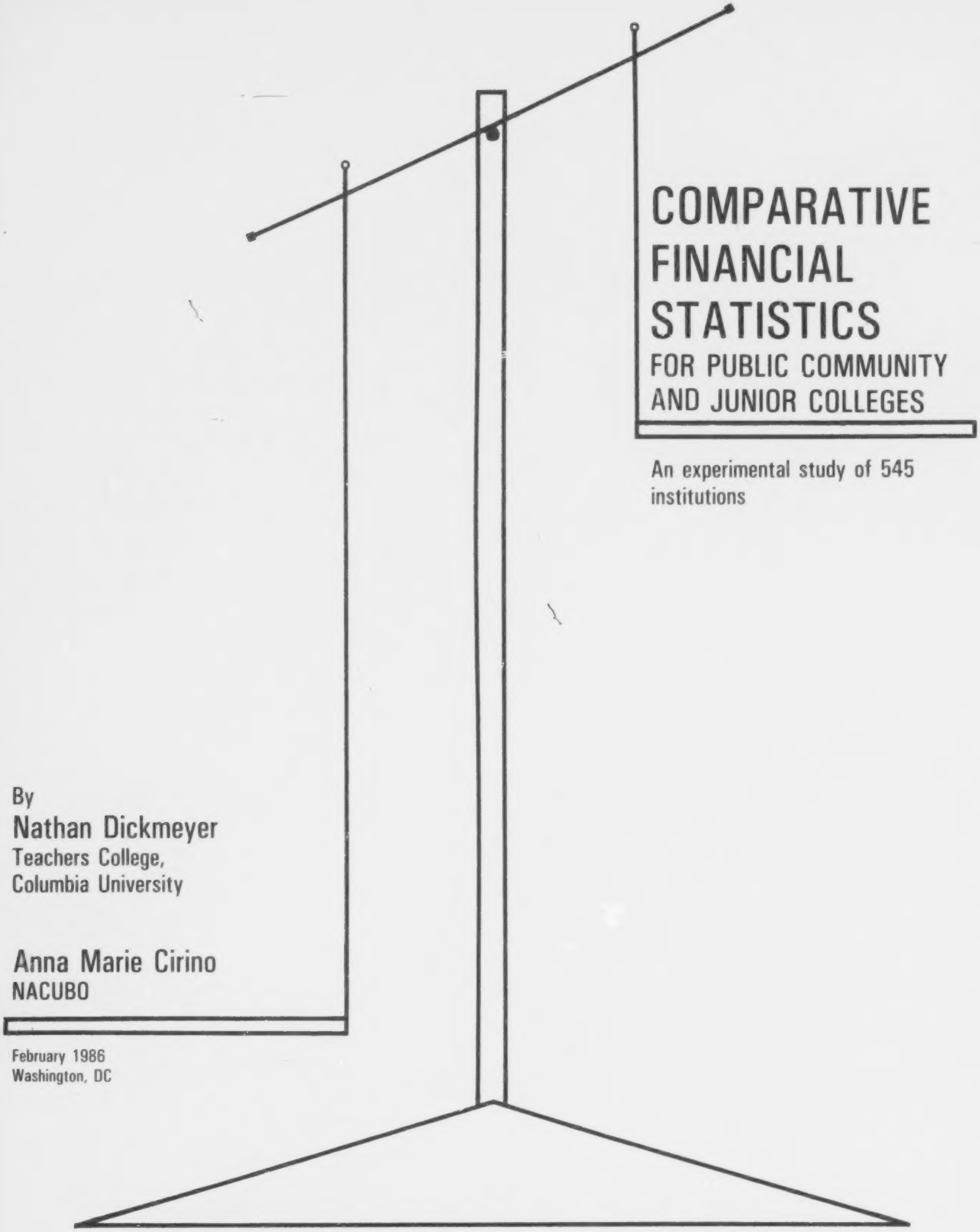

COMPARATIVE FINANCIAL STATISTICS
FOR PUBLIC COMMUNITY AND JUNIOR COLLEGES

An experimental study of 545 institutions

By
Nathan Dickmeyer
Teachers College,
Columbia University

Anna Marie Cirino
NACUBO

February 1986
Washington, DC

A NATIONAL ASSOCIATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS PROJECT • IN COOPERATION WITH THE AMERICAN ASSOCIATION OF COMMUNITY AND JUNIOR COLLEGES • THE ASSOCIATION OF COMMUNITY COLLEGE TRUSTEES • AND THE CENTER FOR STATISTICS

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Scope of Report

This report contains financial statistics for fiscal year 1984-85 and explanations derived from two surveys of 545 public community and junior colleges from across the nation. The report includes:

- Sample findings from the surveys.
- Space to compare institutional statistics with national sample medians.
- Space to compare institutional statistics with sample medians from five different peer groups of institutions (four groups based on enrollment and one group based on vocational/technical designation).
- Quartile data for the national sample and peer groups.
- Explanations of the statistics, definitions, and clarification as to what is included in and excluded from each calculation.
- Possible interpretations derived from institutional and peer group statistical comparisons, which may be useful for management reports based on this analysis.

PREFACE

This report is the eighth in an annual series of comparative data studies of public community and junior colleges. It is the result of an intensive six-month study involving three national education associations--The National Association of College and University Business Officers (NACUBO), the Association of Community College Trustees (ACCT), and the American Association of Community and Junior Colleges (AACJC)--as well as the Center for Statistics (CS) and 545 community and junior colleges. The study is intended to provide information to community college administrators, representatives of state and local agencies, and federal policy makers.

In 1977, members of NACUBO's Two-Year Colleges Committee decided to undertake a comparative data study of public community colleges.* They were frustrated by the lack of information available to members of governing boards, presidents, and taxpayers who requested comparative data. The committee members thought that these data could be an important part of the information necessary for such decisions as appropriation requests, salary increases, and proposed expenditures by function (instruction, institutional support, plant operation and maintenance). Further, "current" information, rather than historical summary, was needed. Because the committee members were also concerned about potential problems involved in trying to establish comparative data for community and junior colleges (see chapter 1, "Limitations"), they approached the task cautiously. Further information on the method used is given in Appendix A.

The intent of this report is to provide comparative information derived from a sample of 545 public community and junior colleges. Comments on the first seven years' reports from community college presidents and business officers were used to determine the usefulness of the data and the additional information needed, as well as to make necessary changes. Sample size doubled steadily throughout the first three years, from 97 to 184 to 403, leveled off at 420 and 442 the next two years, increased to 520 and 560 in the past two years, and leveled off at 545 this year, indicating the perceived usefulness of the statistics for decision making at the institutions.

One of the study's primary objectives has been to learn how comparative information can be used to improve community and junior college decision making. The project also seeks to shed greater light on the financial and operational aspects of community colleges. The report may be useful in comparing the operational and financial statistics of an individual community college to national medians; the report format is designed to facilitate such comparison.

Comments from readers regarding the need for and improvements to this report are encouraged.

---

*The term "community colleges" is assumed to include all postsecondary institutions offering up to the first two years of higher education.

ACKNOWLEDGMENTS

The continuation of this project into an eighth year was made possible by funding from the National Association of College and University Business Officers (NACUBO). In addition, the American Association of Community and Junior Colleges (AACJC) and the Association of Community College Trustees (ACCT) provided cooperation support and the Center for Statistics (CS) contributed technical assistance, making possible the early use of 1984-85 HEGIS finance data.

The task force that guided the initial project also designed the second year's undertaking. Responsible for defining the project's purpose, scope, and content, the members of the task force were:

Donald K. Young, chairman
Monterey Peninsula College, CA

Maurice P. Arth
Cuyahoga Community College, OH

W. L. Prather
Amarillo College, TX

James W. White
AACJC

Donald Weichert
College of the Redwoods, CA

William R. Odom
Florida Department of Education

John J. Pateros, project consultant
Pateros & Associates, MD

For the following years of the project, guidance was provided by the NACUBO Two-Year Colleges Committee. Special thanks are due to W. L. Prather, former committee chairman, and Maurice P. Arth, former committee member, for their concentrated and extraordinary contribution to the project, which led to a more incisive and pertinent report.

In the eighth year of the project, guidance and support were once again provided by the NACUBO Two-Year Colleges Committee, whose members include:

Thomas F. Murphy, chairman
Monroe Community College, NY

Karl L. Black
College of South Idaho, ID

Jack B. Jordan
University of Kentucky Community
College System, KY

Alan Nichols
Enterprise State Junior College, AL

Gary W. Winger
Jamestown Community College, NY

Gerald Baird
Johnson County Community College, KS

Tay R. Conrad
Spokane Community College, WA

Gina Kranitz
South Mountain Community College, AZ

Herman C. Robbins
Tulsa Junior College, OK

Instrumental in facilitating the project's progress were those who did so much to encourage their colleagues to participate in the study. They include:

James A. Albanese
Mount San Antonio College, CA

Charles Branch
Forsyth Technical Institute, NC

Clarence Brantley
Highland Park Community College, MI

Brent Cool
Piedmont Virginia Community College, VA

Jack Crawford
Valencia Community College, FL

Robert DeValue
Somerset County College, NJ

John Dunn
Ulster County Community College, NY

Robert Faulkner
Wallace State Community College, AL

Allan Graybow
Crowder College, MO

Neil Hawk
Shawnee State Community College, OH

Harry Hardester
Essex Community College, MD

E. G. (Gay) Hickman
Western Texas College, TX

Ralph Huddin
Pueblo Community College, CO

John J. Lee
Community College of Philadelphia, PA

Daniel H. Nadeaur
Massachusetts Bay Community College, MA

D. Bryce Neaville
Seward County Community College, KS

Gary Nichols
Mount Hood Community College, OR

David Nicklas
Delgado Community College, LA

Bruce N. Ponga
Milwaukee Area Technical College, WI

Wayne R. Powers
Jackson State Community College, TN

Michael Shirley
Elgin Community College, IL,

H. Rodney Showalter
Mississippi County Community College, AR

Harry Sowell
Asnuntuck Community College, CT

Rick Stoltzfus
Iowa Valley Community College, IA

Gary L. Stover
Northeast Technical Community College, NE

Robert J. Stryzinski
Vincennes University, IN

Harvey B. Trapp
East Central Junior College, MS

Donald Vojchak
Minnesota Community College System, MN

Ralph Waddell
Spartanburg Technical College, SC

Talmadge Webb
Abraham Baldwin Agriculture College, GA

Dan S. Whittemore
Maricopa County Community College, AZ

K. Scott Hughes initiated this project as director of the Financial Management Center and coordinated the early stages of the second year of the project. M.J. Williams, Jr., director of Development and Member Services, NACUBO, provided invaluable counsel and generous assistance. It was through his efforts that the significant participation of community and junior colleges was made possible. James A. Hyatt, director of the NACUBO Financial Management Center, provided both encouragement and support. A debt of gratitude is owed to Norman Brandt, Survey Director, NCES, who acted as a liaison and provided a greal deal of effort and cooperation since the inception of this project. Bernard J. Luskin, Executive Vice President, AACJC, and Frank Mensel, Vice President/Director for Federal Relations (in cooperation with ACCT), AACJC, are also acknowledged for their cooperation and support.

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CHAPTER 1
INTRODUCTION TO THE PROJECT

How to Use This Report

Potential Uses

The primary purpose of this report is to assist an institution in preparing a meaningful analysis of how its financial performance relates to peer group norms. Unlike internal institutional analysis, where performance in terms of revenue and expenditure patterns is related to goals, this analysis compares certain data from an institution with data from other institutions. Comparison is useful only to the extent that the comparison group is similar and that data on revenue and expenditure performance of that group are based on common understandings. Comparative data may be used to define high standards for assessing institutional financial success or to justify average performance, depending on the aspirations of an institution with respect to the norms of the comparison group. Both types of comparison can lead to meaningful analysis of an institution's financial data; such analysis could, in turn, affect the institution's financial policies in cases where an institution appears significantly out of line with its peers.

The unique characteristics of an institution may be revealed by comparison. An institution may have relatively high--or low--cost areas, such as utilities or faculty salaries, or high--or low--quality (and cost) programs, such as instruction or student services. Unique characteristics are reflected in the differences between the cost structure of an institution and the norms for all institutions surveyed. Comparison of an institution's cost structure to those of other institutions serves to highlight these differences. Depending on goals and other perceptions, comparison may reassure or cause concern to governing boards and others regarding whether an institution is monitoring and managing itself in a fashion appropriate to its singular character.

Comparisons are useful for confirming and challenging perceptions. If an institution has high cost areas, are they perceived to be of high priority? For example, if student services costs are above the median, is the institution's priority for these services the cause?

Comparisons also help an institution to set performance goals, which may be planned in terms of budget proportions for various functions, revenue proportions, expenditures per student by various functional categories, staff patterns, or class size distributions. In areas where an institution has revised an internal priority, the median or high quartile scores might provide a reasonable goal for performance. The soundness of a given goal, a question any board member may raise, can, at least in part, be established with reference to the performance of other institutions.

In addition to its primary purpose in providing meaningful comparisons, this report may serve as an internal management document for self-review and self-analysis. Comparisons provide a starting point for finding institutional strengths and weaknesses. For example, costs per student that are far above the median, as well as staff-to-faculty ratios that appear high when compared with others, may indicate problems in institutional management.

These comparisons may suggest new ways for an institution to record data in order to monitor potential trouble points; they may also suggest areas in which more detailed study is required. The analysis this workbook allows can thus suggest areas where new policies or new methods of monitoring performance may be required.

Step-by-Step Use of This Report

The following steps should serve as a guide to this report:

1. Read the "Findings" section that follows. It should contribute to an understanding of the report's highlights, the kinds of statistics presented, and the range of results from sampled institutions.

2. Fill in the columns designated "Your Institution." Each institution that participated in the survey will be given computer printouts of its statistics. Other institutions will have to use their own data sources to derive these statistics.

3. Fill in peer group data under the column marked "Peer Group." These data are available in chapter 4 of this report. For the purpose of this study, peer groups are defined by the headcount of the total student body, plus a special group for institutions with less than 1,000 full-time-equivalent (FTE) students. This column provides a refinement of national sample data to show where significant differences may occur because of an institution's particular size. For the most part, however, the medians of the national sample do not differ significantly from the medians of each size group.

4. Note the quartile ranges. One may wish to add special notations to institutional statistics that deviate far enough from the median to be outside the first or third quartiles. Quartile scores are given in chapter 3.

5. Examine the work pages for exceptions. Which institutional statistics vary most from the sample medians?

6. Compare all data with institutional goals and perceptions for expenditures, revenues, staff ratios, and course enrollment distributions. Examine each statistic and determine whether it was anticipated in comparison with other institutions.

7. Select ten or fewer statistics as a basis for a report on how the institution compares with this sample of institutions. For most institutions, only a few of the statistics carry a new, significant, and perhaps surprising meaning for the institution. A short report interpreting these statistics would be useful to presidents, key faculty members, and members of governing boards.

8. Communicate with project staff regarding the usefulness of this report. Which statistics are particularly useful for assessing institutional financial policies? What statistics are missing? How can the report be made more reliable? What reports were generated based on this document?

Limitations

The results of a comparative data study of this nature must be used with care. Discussion of some of the more obvious concerns follows.

Extrapolation

The 545 public community colleges in this study may not reflect the financial and operational patterns of their 217 sister institutions (counting systems of branch campuses as single institutions).* Care was taken to include institutions that are geographically representative, as well as representative of enrollment levels. However, because of the need to use only data from those cooperating institutions that filed both timely and complete reports, the sample is not random. Generalizing the sample statistics in this study to all public community colleges should be done with care because nonrespondents or late respondents to HEGIS and other surveys may be beset by particular administrative difficulties, thereby somewhat biasing the sample. However, the last 25% of the returns did not significantly affect the median scores calculated up to that point, indicating that late respondents may not be significantly different.

Moreover, comparing previous years' results with this year's results demonstrates the reliability of the results for those years. The median figures are quite similar for all eight years after adjusting for inflation. The expansion of the sample allowed the study team to generate these statistics on an individual basis for the 545 participating institutions.

No significance is attached to any changes that occurred from year to year for any of the statistics. First, the survey populations differed. Second, most changes are smaller than the confidence limits for the statistics.

Original Data

Lack of well-established definitions for such terms as "full-time-equivalent student" and lack of consistency in reporting such expenditure functions as "Academic Support," "Institutional Support," and "Student Services" create difficulties in generating accurate comparative data. Moreover, some survey responses are estimates because some institutions do not keep precise data in all the areas surveyed. All these factors affect the quality of the results.

---

* For the purpose of this study, the lowest level of administrative unit where financial records are maintained was sought. Thus Foothill-DeAnza (made up of several campuses) was counted as a single entity, whereas the California system of community colleges was not treated as a single entity.

The universe of public community colleges, as defined by the American Association of Community and Junior Colleges, is comprised of approximately 762 institutions.

Pell Grants

Pell grants were included in both the revenues and expenditures bases from 1982-83 forward, a significant change from previous years. The inclusion of Pell grants in the HEGIS finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell grants as institutional rather than agency funds.

In the revenues category, Pell grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell grants have been excluded from the abovementioned items and the corresponding totals. (Note that the figures published in the 1982-83 report do not have Pell grants deducted; those figures were revised to reflect their exclusion and are available from NACUBO.)

Institutional Comparability

There is no way to establish truly homogeneous peer groups for community colleges. Such major factors as mission, location, academic preparation of entering students, local area salary levels, local nonsalary costs, and methods of financing create unique financial and operating patterns. Peer group comparisons that lead to administrative financial policy changes require sensitivity to the many factors not readily apparent from the statistics.

The Myth of the "Typical" Institution

No group of institutions exists whose data show them to be completely "typical." In fact, all institutions had fewer than three-quarters of their statistics within the middle two quartiles; on some statistics all institutions were higher or lower than 75% of the other institutions. There is no typical institution, and institutions should use this report only to find what makes them unique--not to pressure an institution toward some nonexistent "median" performance. This study has found a great diversity of expenditure, revenue, and staffing patterns. Diversity is clearly a characteristic--and no doubt a great strength--of community and junior colleges.

Findings

The following summary of important financial characteristics is based on the financial data section of the "Higher Education General Information Survey" (HEGIS), conducted by the Center for Statistics (CS) and a supplemental survey conducted by the National Association of College and University Business Officers (NACUBO). Analysis was performed by NACUBO. The study sample of 545 institutions was not randomly selected but was derived from the total universe of public community and junior colleges and was dependent upon their willingness to participate. Limitations of the statistics were discussed earlier in this chapter.

Medians represent the number that will split the group of schools in half for a given statistic; half the schools will be above the median, while half will be below.

Exhibit 1: Peer Group Definitions

Group 1. Total credit and noncredit headcount enrollment less than 5,000.
Group 2. Total credit and noncredit headcount enrollment from 5,000 through 15,000.
Group 3. Total credit and noncredit headcount enrollment greater than 15,000.
Group 4. Total FTE enrollment less than 1,000. (A subset of Groups 1, 2, and 3.)
Group 5. Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

Total enrollment includes full-time, part-time, and noncredit students.

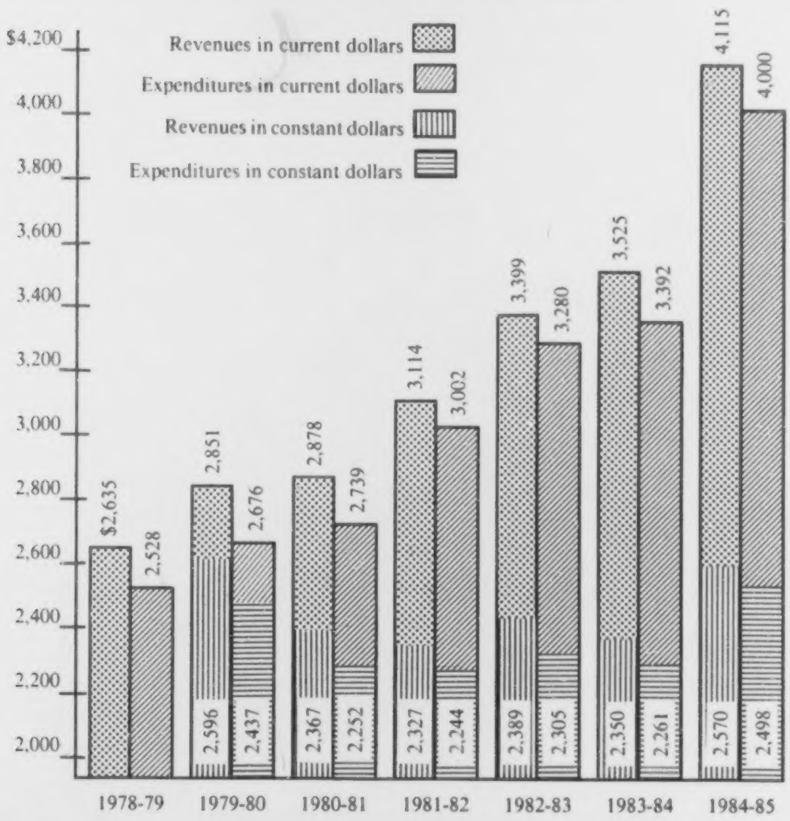
FTE enrollment consists of full-time equivalents for full-time, part-time, and noncredit students. For institutions without precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. For FY84-85, it was suggested that credit FTE enrollment be calculated by dividing total credit hours (opening fall 1984) by 15.

Exhibit 2: Number of Participating Institutions

Year	Full Sample*	Group 1	Group 2	Group 3	Group 4	Group 5
1977-78	97	Experimental (included independents and branch campuses)				
1978-79	184	71	63	50	29	N/A
1979-80	403	180	132	91	91	58
1980-81	420	165	139	116	72	58
1981-82	442	157	151	134	73	83
1982-83	520	176	188	156	92	107
1983-84	560	216	192	152	107	110
1984-85	545	228	181	136	112	83

*The universe of public community colleges is approximately 762 institutions.

Exhibit 3: Total Revenues (excluding auxiliaries) and Total E & G Expenditures Per Credit FTE Student (in dollars)



Note: Pell grants are excluded.
Higher Education Price Index (1979 = 100)

The median college in the sample of 545 institutions spent $4,000 per credit FTE student in FY85, up from $2,520 in FY79--an increase of more than one-half (58%) over this period and an increase of 18% from the previous year ($3,392) (see Exhibit 3).

Total revenues per credit FTE student increased by one-half (56%), from $2,635 in FY79 to $4,115 in FY85. Although revenues are consistently higher than expenditures, it is improbable that colleges are operating at an overall surplus. The difference may be a reflection of transfers to cover expenditures for plant maintenance and auxiliary enterprises.

Academic expenditures (instruction, research, public service, and academic support) accounted for approximately 60% of the budget from year to year at the median institution. On a dollar basis, the median college spent $2,380 per credit FTE student for academics (see Exhibit 4). The budget base used excluded auxiliary enterprise expenditures and mandatory and nonmandatory transfers. Capital costs were also excluded. Included in the base for total budget were the aforementioned academic expenditures, student services, institutional support, plant operation and maintenance, and scholarships and fellowships (restricted and unrestricted).

Of the institutions surveyed, 25% spent more than 65% of their budgets on academics, while another 25% spent less than 56%. For the median institution, about 85% of academic expenditures were for instruction, while the remaining 15% was expended on academic support, including libraries.

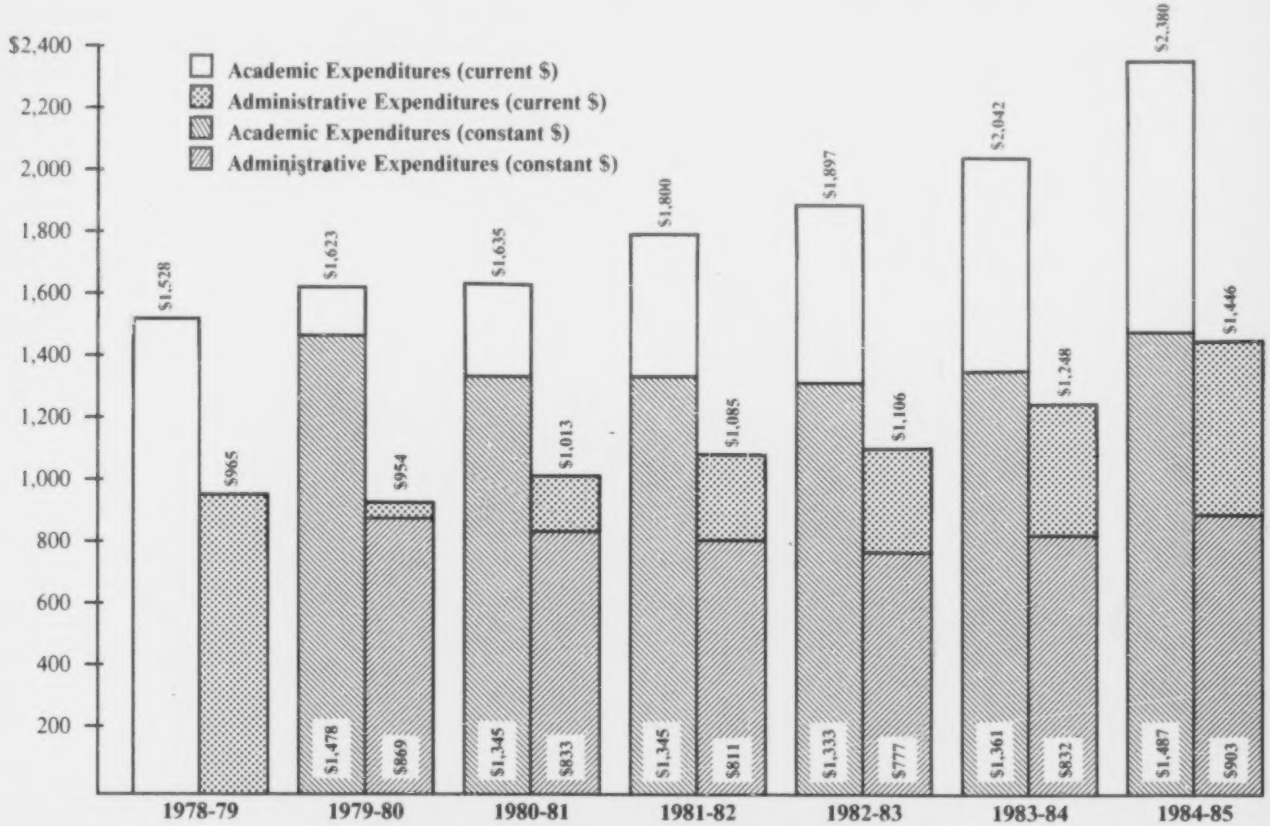


Exhibit 4: Academic and Administrative Expenditures
Per Credit FTE Student
In Current and Constant Dollars

HEPI (1979 = 100)

Only a small proportion was expended on research and public service. The median college dedicated less than 1% of its expenditure base to noncredit instruction.

In each year surveyed, half the colleges spent more than one-third (37% in FY85) of the expenditure base on administration (student services, institutional support, and plant operation and maintenance). In FY84, the median institution spent $1,446 per credit FTE student for administration. One quarter of the colleges spent less than 32% per credit FTE student for administration, while one-fourth spent more than 41%.

In FY85, scholarships accounted for 1.6% of expenditures at the median institution. The median college spent $63 per credit FTE student (see Exhibit 5). Note that Pell grants are excluded.

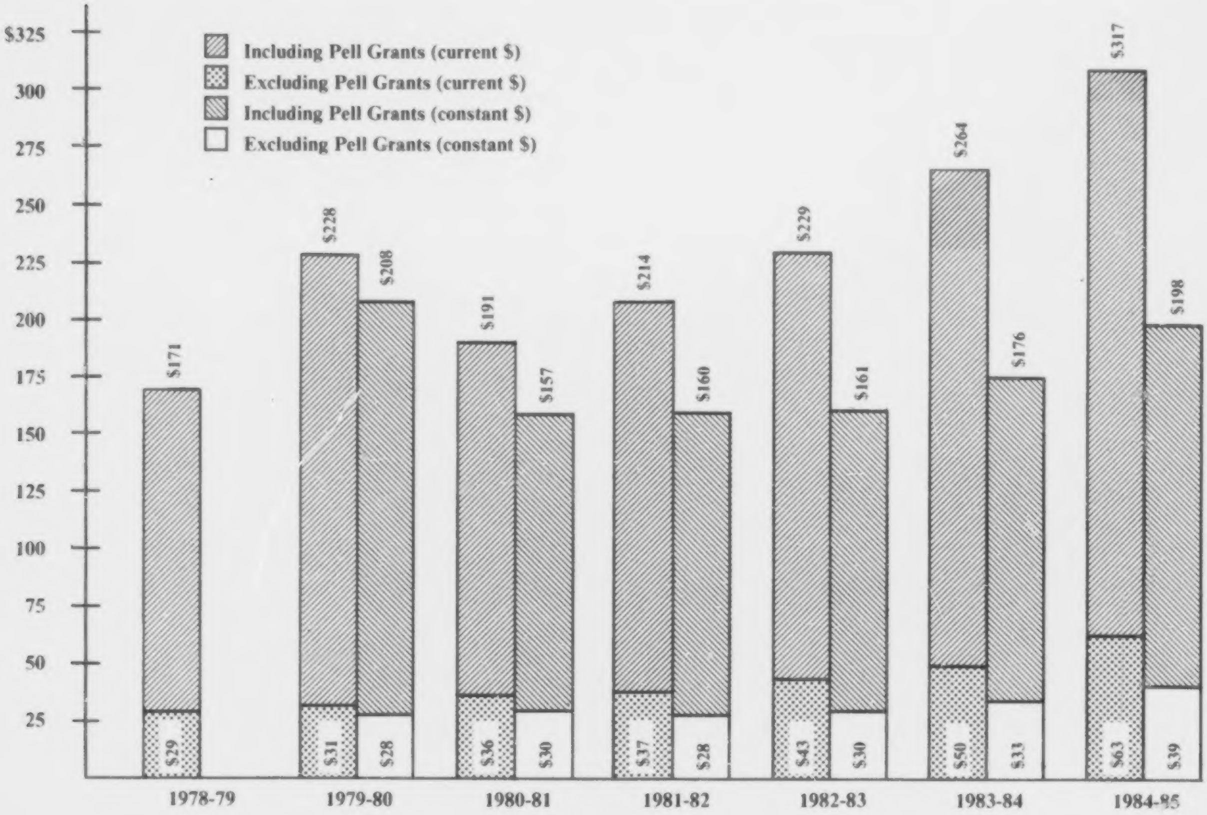


Exhibit 5: Scholarships and Fellowships Per Credit FTE Student
Including and Excluding Pell Grants
In Current and Constant Dollars

HEPI (1979 = 100)

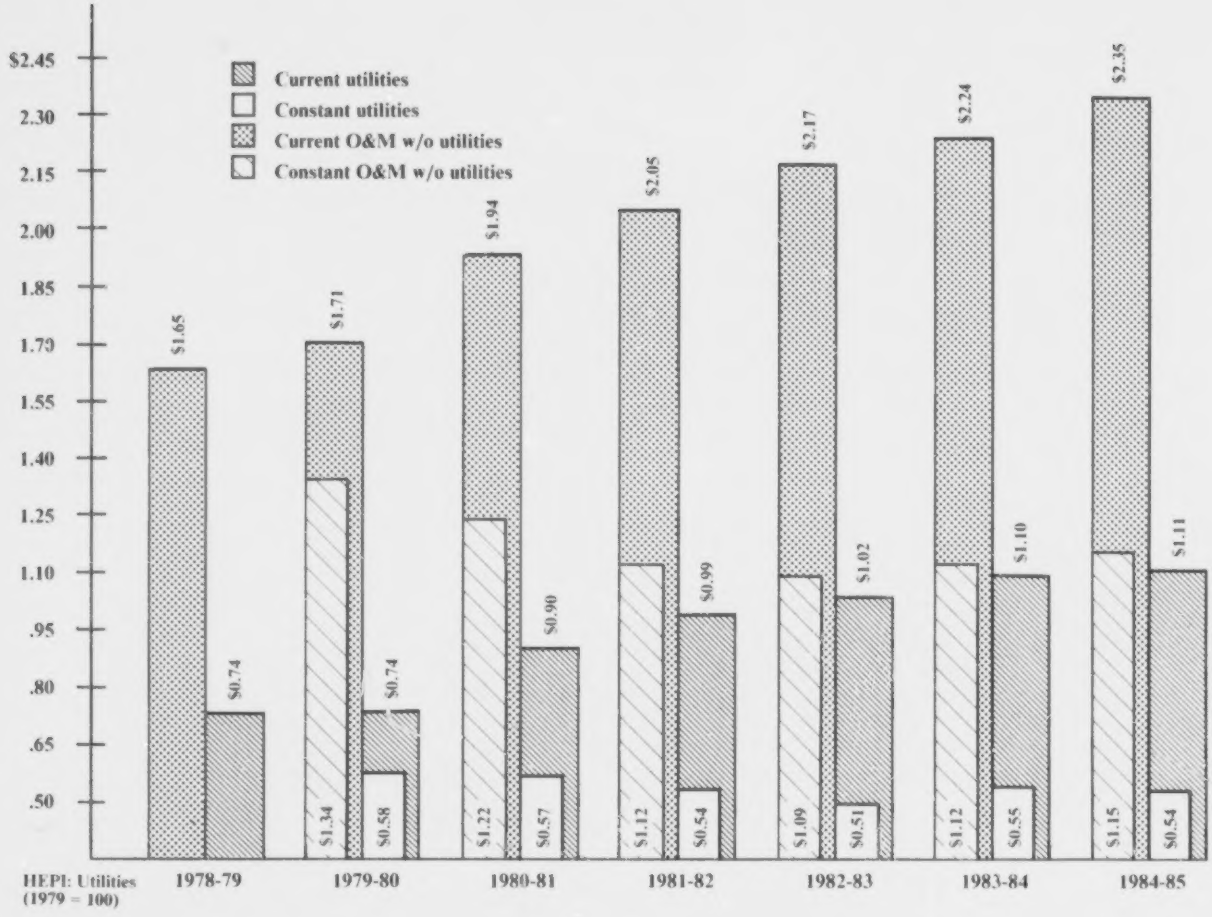


Exhibit 6: Utilities Expenditures and Plant Operation and Maintenance Expenditures *without* Utilities per Square Foot of Building Gross Area
In Current and Constant Dollars

Utilities accounted for almost 4% of expenditures at the median college in FY85. In dollars spent per credit FTE student, this figure climbed from $100 in FY79 to $149 in FY85, an increase of one-half. Utilities include electricity, gas, oil, coal, steam, water, and waste disposal.

The cost of utilities per square foot of building gross area was $1.11 at the median college in FY85 (see Exhibit 6). Up from $0.74 in FY79, this amounted to a 50% increase over this period. Plant operation and maintenance expenditures without utilities accounted for $2.35 per square foot of building gross area in FY85, an increase of 42% from $1.65 in FY79. This figure, without utilities, represented a 5% increase over the previous year ($2.24).

The median college spent 3.2% of its budget on computer-related expenditures. Per credit FTE student, this amounted to $128 at the median college in FY85 (see Exhibit 7). Of such expenditures, the median college spent 1.7% on administrative support, or $66 per credit FTE student. Academic support accounted for 1.2% at the median institution, amounting to $47 per credit FTE student. Of total computer-related expenditures, operating costs amounted to two-thirds (71%) of the amount spent by the median college.

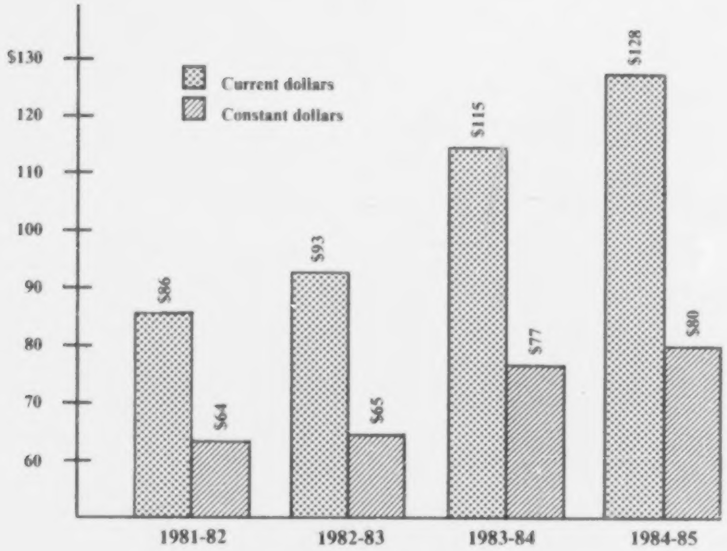


Exhibit 7: Computer-related Expenditures
Per Credit FTE Student
In Current and Constant Dollars

HEPI (1979 = 100)

Computer-related expenditures include those decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium (paid through institutional or noninstitutional funds).

Students paid $728 in tuition and fees at the median college in FY85, accounting for 17% of revenues, a 14% increase from the $638 in the previous year (see Exhibit 8).

In FY85, the median college was awarded $543 per credit FTE student in total gifts, grants, and contracts. This is almost triple the FY79 median of $190. (Note: Pell grants are excluded.)

Each student enjoyed the benefits of $2,735 in federal, state, and local appropriations at the median institution.

Revenue mix comparisons are difficult to make because states and localities finance their institutions in many ways. State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state; these variations limit comparisons. The lack of control most administrators have in setting tuition and appropriation levels must also be taken into consideration.

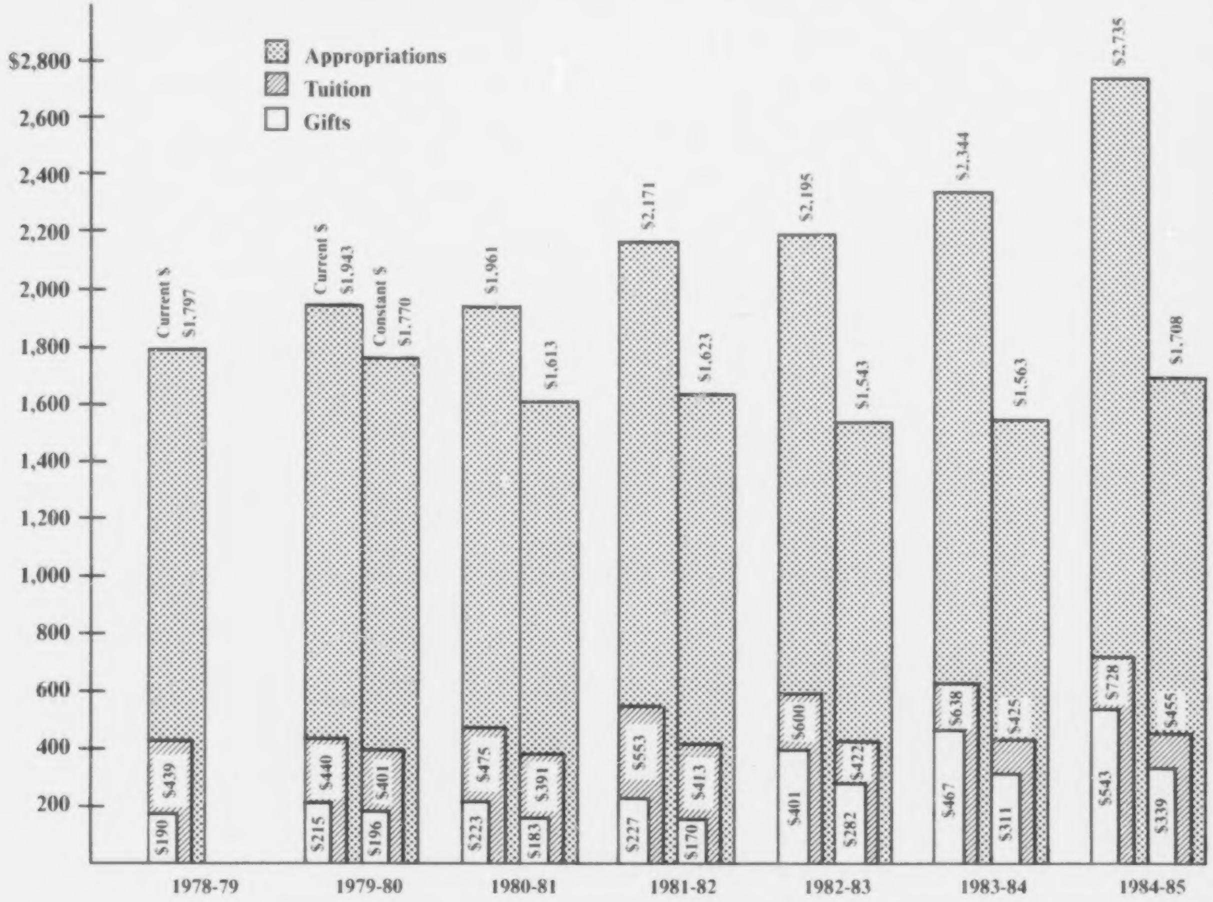


Exhibit 8: Revenues Per Credit FTE Student
In Current and Constant Dollars

HEPI (1979 = 100)

Credit instructional FTE faculty accounted for almost half (48%) of all FTE staff in FY85 (see Exhibit 9). The ratio of credit FTE students to credit instructional faculty at the median college was 17 to 1 in FY85; in previous years, it was either 18 or 19 to 1.

Exhibit 9: Credit Instructional FTE Faculty
As a Percentage of Total FTE Staff
(Instructional & Administrative, Excluding Auxiliaries)

1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85
45.6%	47.2%	46.1%	49.0%	49.2%	48.7%	47.7%

Of all FTE staff, almost one-quarter (23%) were part-time in FY85, as well as in the previous fiscal years. Of credit FTE instructional faculty only, 29% were part time in FY85 (see Exhibit 10).

Exhibit 10: Percentage of Total Credit FTE Instruction Faculty That Is Part-Time

1980-81	1981-82	1982-83	1983-84	1984-85
29.6%	30.6%	28.2%	29.5%	29.3%

Classes (including sections) offered for credit shifted downward in the 15-to-24 student size category--from 40% in FY79 to 36% in FY85 (see Exhibit 11). Another class size category appeared to accommodate the shift over the five-year period: the 6-to-14 student size category increased from 14% to 20%. Administrators may find such statistics useful when evaluating methods of delivering instruction.

Exhibit 11: Median Percentage of Classes (including sections) Offered for Credit As Distributed Among Size Categories

Class Size	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85
More than 50 students	1%	1%	1%	1%	1%	1%	1%
From 25 to 50 students	28	25	30	30	30	27	25
From 15 to 24 students	40	40	37	37	36	36	36
From 6 to 14 students	14	15	15	17	17	18	20
Less than 6 students	2	1	2	2	2	2	3

CHAPTER 2
MEDIANS FOR THE FULL SAMPLE
(INSTITUTIONS OF ALL SIZES)

The statistics in this chapter are medians for the entire sample of 545 institutions, excepting unusable or blank responses. The total number of usable responses for each statistic is shown in parentheses beside the statistic. Medians represent the number that will split the group in half; half the schools will be below this number, and half will be above. For that reason, the "median institution" will be different for each separate statistic, and the proportions may thus not add to 100%.

Careful interpretation of expenditure and revenue proportions is urged. High costs in any given area, such as utilities, will naturally push the expenditure proportion for other areas, such as instruction, below sample medians--even if the budget support for instruction is perfectly adequate.

TABLE 1
EXPENDITURES BY MAJOR CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Total E & G Expenditures	100.0% (545)	_________%	_____% ( )
Academic Expenditures	60.8 (545)	_________	_______( )
Support Expenditures	36.5 (545)	_________	_______( )
Scholarships and Fellowships	1.6 (545)	_________	_______( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries and transfers. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

Academic expenditures include instructional expenditures (for both credit and noncredit courses), research expenditures, public service expenditures, and academic support expenditures (including libraries, audiovisual centers, academic computing, and academic administration).

Support expenditures include student services, institutional support, and plant operation and maintenance.

Scholarships and fellowships include both restricted and unrestricted funds. Pell grants are excluded.

Note: Pell grants were included in both the revenues and expenditures bases from FY 1982-83 forward, a significant change from previous years. The inclusion of Pell grants in the HEGIS finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell grants as institutional rather than agency funds.

In the revenues category, Pell grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell grants have been excluded from the abovementioned items and the corresponding totals.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$4000 (545)	$________	$______ ( )	$3501 (545)	$________	$______ ( )
2380 (545)	________	______ ( )	2102 (545)	________	______ ( )
1446 (545)	________	______ ( )	1281 (545)	________	______ ( )
63 (545)	________	______ ( )	54 (545)	________	______ ( )

Possible Interpretations

Institutions above the median on the proportion of expenditures devoted to instruction may rate themselves as more efficient than other institutions. On the other hand, some institutions may have achieved this "efficiency" by deferring administrative costs (especially some building maintenance) that will inevitably have to be paid. Moreover, some institutions, especially those serving disadvantaged populations, must fund higher student support expenditures. To remain consistent with their goals and mission, this pushes down the instructional cost proportion.

Institutions that are above the median on costs per student may find several interpretations possible: higher regional costs, a concentration of higher cost programs, and an attempt to provide a higher level of service. Higher instructional costs per student are almost always the direct result of higher faculty salaries than the median, lower ratios of students to faculty (see staffing distributions, pp. 30-32), or both.

Governing boards will be most interested in these deviations from the norm and how accurately they correlate with their own perceptions of institutional quality, program efficiency, and overall level of program cost.

Scholarship and Pell grant funds per student give a measure of the financial need of attending students plus the effort expended by students and the institutional financial aid office in securing grants. It also reflects the institution's commitment to serve lower income students.

Limitations

Certain differential practices make the comparability of these statistics somewhat limited. Institutions where certain costs, such as fringe benefits, are paid directly by the state and are not included in institutional figures will show an "incorrect" low cost level.

In comparing expenditures per student for scholarships, numbers of needy students could justify above-median expenditures.

TABLE 2
EXPENDITURES BY DETAILED CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median Your Peer Institutions (fill in, see chapter 4)
Academic			
Instruction (and Research)	50.4% (545)	______%	______% ( )
Public Service	0.1 (545)	______	______( )
Academic Support	8.4 (545)	______	______( )
Support Services			
Student Services	8.7 (545)	______	______( )
Institutional Support	14.9 (545)	______	______( )
Plant Operation and Maintenance	12.0 (545)	______	______( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries, transfers, and independent operations. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

In this display, academic expenditures are split into three categories: instruction (and research), public service, and academic support. Support expenditures are broken down into student services, institutional support, and plant operation and maintenance. In conformance with HEGIS definitions, any expenditures for instruction, even for noncredit instruction, that were included in public service were transferred and are included in the instruction (noncredit) line. Standard definitions are given in Appendix C.

Research expenditures have been included with instruction because fewer than 10% of the sample institutions reported research expenditures.

Scholarships and fellowships include both restricted and unrestricted funds and exclude Pell grants.

Possible Interpretations

Budget proportion statistics may clarify factors making an institution different from other institutions. Its unique qualities may stem from a strong commitment to instruction, with student services perhaps sacrificed somewhat to

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$1988 (545)	$________	$______( )	$1756 (545)	$________	$______( )
5 (545)	________	______( )	4 (545)	________	______( )
321 (545)	________	______( )	285 (545)	________	______( )
340 (545)	________	______( )	304 (545)	________	______( )
591 (545)	________	______( )	523 (545)	________	______( )
476 (545)	________	______( )	422 (545)	________	______( )

maintain the academic program. Alternately, a high plant maintenance commitment or a strong concern for academic support may serve to differentiate the institution from national norms. Analysts should examine data carefully to see if the unique characteristics revealed in the statistics are at variance with commonly held perceptions about the institution on campus. For example, if the institution prefers a low commitment to student services, while data reveal that the institution is far above the norm, a case exists for reexamining the current efficiency of the delivery of student services.

Examining costs on a per-student basis adds another dimension to the analysis. Higher costs per student may be due to relatively higher costs in a given geographic location, to falling enrollment, or to an inefficient educational delivery system--or to an institutional mission of providing high-quality services. At community colleges, fixed costs may be more predominant in administrative areas than in instructional areas because many institutions use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs. Institutions with enrollments below their physical capacity may have above-median costs per student in administrative areas because of fixed costs, coupled with median costs in the instructional areas.

Limitations

It must be emphasized that being above or below the median is not necessarily good or bad unless such information conflicts with the stated goals of the institution.

TABLE 3
SPECIAL CATEGORIES OF EXPENDITURE

Expenditures by Major Function:	As a Proportion of Total Education and General Expenditures (excluding auxiliaries and transfers).			
	Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Credit Instruction	48.2%	(545)	________%	____% ( )
Noncredit Instruction	0.6	(545)	________	______( )
Utilities Expenditures	3.7	(532)	________	______( )
Plant O & M without Utilities	8.0	(532)	________	______( )
Utilities / Building Gross Area (sq. ft.)	$1.11	(507)	$________	$______( )
Plant O & M without Utilities / Building Gross Area (sq. ft.)	$2.35	(507)	$________	$______( )
Plant O & M without Utilities / Building Replacement Value est.)	$0.03	(456)	$________	$______( )

Meaning and Explanations

Two important breakdowns are given first. Instructional expenditures are split into credit and noncredit categories, and plant operation and maintenance is broken into utilities and nonutilities maintenance costs. Utility expenditures include electricity, gas, oil, coal, steam, water, and waste disposal. Noncredit instruction costs per student are calculated by dividing the expenditures by noncredit headcount only. The breakdown between credit and noncredit is based on a percentage split estimated by each institution.

Plant operation and maintenance less utilities per square foot (gross area of building) is the cost of maintaining buildings, not including heating, cooling, and lighting per square foot of space. Utilities per square foot (gross area of building) include the cost of heating, lighting, and cooling per gross square foot of space. Plant operation and maintenance, not including utilities per estimated building replacement value, is the cost of maintaining the plant in terms of its replacement value. Estimated building replacement value per total FTE students is an estimate of the current value of buildings per student.

Expenditures per Credit FTE Student (in dollars)			Expendtures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$1850 (545)	$________	$________ ( )	N/A	N/A	N/A
N/A	N/A	N/A	$ 4* (412)	$________ *	$________ * ( )
149 (532)	________	________ ( )	134 (532)	________	________ ( )
313 (532)	________	________ ( )	283 (532)	________	________ ( )

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Building Replacement Value (est.) / Total FTE Students (cr. + ncr.)	$7647 (462)	$________	$________ ( )
Total Scholarships and Pell Grants / Credit FTE Students	$317 (545)	$________	$________ ( )

Possible Interpretations

Credit instruction costs per student reveal differences among institutions with regard to class size and faculty compensation. Interpretations of these costs should acknowledge differences in faculty ratios and pay levels.

These statistics are expansions on the analysis of plant operation and maintenance expenditures. A variance from the national sample median in overall costs may be due to high utility costs or to high energy consumption per square foot and may be driven by low space:student ratios.

Building value per student gives an indication of how much has been "built" per student. This figure may reflect declining or rising student enrollment, availability of funding for this purpose, or both.

Limitations

In making comparisons, careful attention should be given to the institution's special situation. Well-paid faculty, cold climates, age of buildings, and preventive maintenance plans could easily justify above-median expenditures.

TABLE 4
COMPUTER-RELATED EXPENDITURES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Computer-related expenditures	3.2% (470)	________%	________% ( )
Administrative support	1.7 (470)	________	________( )
Academic/instructional support	1.2 (470)	________	________( )

	Median Percentage of Computer-related Expenditures by Type		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Total Computer-Related Expenditures			
Operating Expenditures	70.6% (466)	________%	________% ( )
Development Expenditures	0.0 (466)	________	________( )
Capital Equipment Purchase (amortized over 5 years)	17.0 (466)	________	________( )
Capital Equipment Lease	0.0 (466)	________	________( )

How Computer Services Are Provided

	Hardware		Software	
Purchased	263	51%	228	46%
Leased	19	4	40	8
Provided by a consortium				
o paid through institutional funds	20	4	25	5
o paid through noninstitutional funds	7	1	7	2
Combination or other	203	40	195	39
Total	512	100%	495	100%

Meaning and Explanations

All computer-related expenditures exclude data processing curricular costs except for hardware and software and directly related supplies and other costs required for equipment operation; thus, data processing, faculty compensation, and general instructional support are excluded. Computer-related expenditures include those expenditures decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium (whether paid through institutional or noninstitutional funds). Total computer-related expenditures include those of all types, whether centrally administered or decentralized to administrative offices and academic units. This is the sum of operating, development, and purchased and/or leased capital expenditures. Appendix B contains a copy of the questionnaire on computer-related expenditures.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$ 128 (470)	$	$ ( )	$ 109 (470)	$	$ ( )
66 (470)		( )	59 (470)		( )
47 (470)		( )	40 (470)		( )

Type of System

Large-scale system	124	24%
Minicomputer system	113	22
Microcomputer system	10	2
Combination or other	267	52
Total	514	100%

Operating expenditures include those for computer center, computer service personnel, remote terminals, leased lines, computer maintenance costs, steady state and routine programming, and computer-related supplies, whether in the computer center's or user's budget. Development expenditures include internal and external expenditures incurred for special, one-time computer service personnel, remote activities, procurement of software packages, and employment of outside technical consultants.

Capital expenditures include major expenditures for purchase of computer hardware amortized over five years. Lease expenditures include those for the lease of computer hardware.

Of the 40% that reported hardware to be provided by a combination of methods, the predominant combination was purchased and leased. The same was true of software. Half the colleges reported a combination of types of systems, the most common being large-scale and microcomputer systems.

Possible Interpretations

Computer expenditures may be compared as a rough guide, but internal management would do well to monitor trends in its own computer-related expenditure patterns. Operating expenditures of 70% of the total computer-related expenditures may reflect an effort to upgrade computer software or an attempt to provide a higher level of service.

Limitations

Some institutions had difficulty breaking down expenditures between administrative and academic support. Underreporting of computer-related expenditures by institutions with decentralized systems is probable, especially in regard to academic support. This is more likely to have occurred at medium and large institutions. Regarding purchase of capital equipment, over- and underreporting may balance. Of those that did not amortize, some included the total amount in 1984-85 while others also lumped expenditures in this category but for some other fiscal year.

TABLE 5
REVENUES BY MAJOR CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Total Revenues (current fund, not including auxiliaries)	100.0% (545)	________%	________% ( )
Tuition and Fees	16.7 (545)	________	________( )
Appropriations (all governments)	68.6 (545)	________	________( )
Gifts, Grants, and Contracts (all sources)	13.2 (545)	________	________( )
Other Revenues (not auxiliaries)	3.1 (545)	________	________( )

Meaning and Explanations

Total revenues exclude sales and services of auxiliary enterprises, hospitals, and independent operations as defined on the HEGIS finance form for lines A-16, A-17, and A-19.

Appropriations (all governments) include federal, state, and local appropriations.

Gifts, grants, and contracts (all sources) include restricted and unrestricted revenues from federal, state, local, and private sources. Pell grants are excluded from federal grants and contracts.

Other revenues include unrestricted and restricted endowment income, sales and services of educational activities, and "other sources" as defined on the HEGIS finance form for lines A-13, A-14, A-15, and A-18.

Pell Grants

Pell grants were included in both the revenues and expenditures bases from 1982-83 forward, a significant change from previous years. The inclusion of Pell grants in the HEGIS finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell grants as institutional rather than agency funds.

In the revenues category, Pell grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell grants have been excluded from the abovementioned items and the corresponding totals.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$4115 (545)	$	$ ( )	$3630 (545)	$	$ ( )
728 (545)		( )	638 (545)		( )
2735 (545)		( )	2443 (545)		( )
543 (545)		( )	486 (545)		( )
131 (545)		( )	116 (545)		( )

Possible Interpretations

Interinstitutional revenue mix comparisons are difficult to make and have limited uses. States and localities finance their institutions in many ways. Grants may be for student aid or for special programs, such as Title III. These variations make comparison difficult.

Limitations

In some states institutions charge no tuition; revenues come from state and local sources only. This explains the great variability of these statistics.

Most revenue analyses would best be done on a state-by-state basis. Comparison is easiest among institutions within the same state or among institutions within states having similar financing for community colleges. Many institutions will want to rely on special home-state revenue analyses.

The large range of financing strategies makes medians and quartiles of dubious statistical value.

TABLE 6
REVENUES BY DETAILED CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Tuition and Fees			
Tuition and Fees for Credit	15.8% (545)	_________%	_________% ( )
Tuition and Fees for Noncredit	0.4 (545)	__________	__________( )
Appropriations			
Federal	0.0 (545)	__________	__________( )
State	53.1 (545)	__________	__________( )
Local	11.8 (545)	__________	__________( )
Gifts, Grants, and Contracts			
Federal	3.1 (545)	__________	__________( )
State and Local	1.8 (545)	__________	__________( )
Private	0.2 (545)	__________	__________( )

Meaning and Explanations

Tuition and fees were split into credit and noncredit portions using the estimated percentage breakdown given by each survey respondent.

All categories include both restricted and unrestricted funds.

Federal grants and contracts exclude Pell grants.

State and local grants and contracts have been combined to save space.

Other revenues and total revenues are defined on the previous pages.

Table 7 shows state and local appropriations combined to improve state-by-state comparisons where the only variance in funding is the state or local portion provided.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$ 680 (545)	$______	$______ ( )	N/A	N/A	N/A
N/A	N/A	N/A	$ 4*(400)	$______ *	$______ * ( )
0 (545)	______	______ ( )	0 (545)	______	______ ( )
2104 (545)	______	______ ( )	1861 (545)	______	______ ( )
466 (545)	______	______ ( )	378 (545)	______	______ ( )
131 (545)	______	______ ( )	111 (545)	______	______ ( )
74 (545)	______	______ ( )	62 (545)	______	______ ( )
8 (545)	______	______ ( )	6 (545)	______	______ ( )

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Possible Interpretations

Of interest to some analysts is the range of tuition and fee revenues per noncredit headcount student discovered by this survey. Being lower than the median, for example, may indicate a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Most of the other figures can be useful for pinpointing how differently the institution is financed compared to national sample medians. Given the lack of control most administrators have over the setting of tuition and appropriation levels, this is more "interesting" than useful for making policy.

Limitations

Comparisons among institutions of budget proportions or revenues per student will become more useful when data for a number of previous years are also available.

TABLE 7
SPECIAL CATEGORIES OF REVENUE

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
State and Local Appropriations (combined)	67.9% (545)	______%	______% ( )
Total Appropriations / Unduplicated Student Headcount	$734 (305)	$______	$______ ( )
Service Area Population / Unduplicated Student Headcount	20.4 (292)	______	______ ( )

Meaning and Explanations

Three additional statistics are included:

1. The combination of state and local appropriations shows the combined funding from the two sources.

2. Total appropriations per unduplicated headcount adds federal, state, and local appropriations to arrive at the numerator. Unduplicated headcount was requested on the NACUBO survey (see Appendix B). In the first five years of this report, where no response was given to unduplicated headcount in the survey, the sum of the noncredit FTE enrollment multiplied by 20, the credit part-time FTE enrollment multiplied by 3, and the full-time FTE enrollment was used as a proxy for unduplicated headcount. This approximation was discontinued for last year's and this year's reports. It does not appear to have affected this ratio.

3. Service area population per unduplicated headcount is derived from the NACUBO survey responses (see Appendix B). The same approximation for unduplicated headcount, as defined above, was also discontinued for last year's and this year's reports. This change in calculation may have affected this figure or this ratio may have lowered as institutions become increasingly aware of "market penetration."

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
\$2680 (545)	\$________	\$______ ( )	\$2424 (545)	\$________	\$______ ( )

Possible Interpretations

State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state.

Total appropriations per unduplicated headcount gives the dollar amount provided by appropriations per student served. The more an institution is above the median, the more appropriation support the institution receives per student served.

Service area population per unduplicated headcount gives the "market penetration" of the institution. Being below the median may indicate good reception of the institution's programs within the community. This statistic will also be affected by the number and size of competing institutions and reflects the competitive strength of the institution.

Limitations

The median for state and local appropriation financing is based on a large range of financing strategies and may be of limited analytic value.

Unduplicated headcounts are not monitored by all institutions; thus, these figures are often estimates and may be in error.

Service area populations may vary in the proportion of people who are generally eligible for college, i.e., 18 years and over. This somewhat limits the comparability of the statistic among institutions. In addition, many of the students counted in the headcount may be drawn from outside the service area, weakening the "market penetration" interpretation of the statistic.

TABLE 8
COURSE ENROLLMENT DISTRIBUTIONS

Course Enrollment by Major Function:	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Class Size			
More than 50 students	1% (434)	%	% ( )
From 25 to 50 students	25 (434)		( )
From 15 to 24 students	36 (434)		( )
From 6 to 14 students	20 (434)		( )
Less than 6 students	3 (434)		( )

Meaning and Explanations

Course enrollment distributions are given for credit and noncredit courses separately. Medians were calculated by ordering in each size category the proportion of courses that each responding institution had in that category. Thus, for the category "class size more than 50," the proportions given by individual institutions might range from 0% (no classes with more than 50 students including individual sections) to 100% (all classes at the institution with more than 50 students). (Note that there were no schools with all classes this large.) The median (1%) split this distribution in half, such that half the schools had more than 1% of their classes with more than 50 students. Because each median is calculated separately, a different school may be at the median for each class size. This results in the sum of the proportions not adding to 100%.

Possible Interpretations

Institutions that find their instructional costs per student above the median may wish to examine the course size distribution to see if high costs are a result of their class size distribution. A large proportion of small classes is costly. Some institutions may find that they have a predominance of very large and very small classes, with few in the mid-range when compared with the national sample. They may wish to reevaluate methods of delivering instruction.

Limitations

These questions had the fewest respondents and the largest spread among responses. The large amount of variation that exists makes it questionable whether any sort of a "national norm" for class sizes can really be said to exist; however, the median proportions have not differed significantly from year to year.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
0% (395)	____%	____% ( )
8 (395)	____	____ ( )
31 (395)	____	____ ( )
30 (395)	____	____ ( )
0 (395)	____	____ ( )

SALARIES

$\frac{\text{Total Current Fund Salaries and Wages}}{\text{Total Current Fund Expenditures + MT}}$	57% (524)	____%	____% ( )

Meaning and Explanations

MT is an abbreviation for Mandatory Transfers.

This ratio shows the proportion of institutional expenditures comprised of salaries and wages. It includes salaries and wages spent in auxiliary enterprises.

Possible Interpretations

This ratio will be most useful as figures that show changes over time become available. For individual institutions an increase in this ratio may reflect the preliminary stages of budget stringency. Travel, supplies, telephone, and equipment budgets are often the first to be cut in anticipation of revenue shortfalls.

Limitations

Comparison among institutions on this ratio for a single year yields only an idea of the variety of budget structures. Some institutions depend more heavily on personnel; others have high nonpersonnel costs.

TABLE 9
STAFF RATIOS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Instruction			
Credit Instruction Faculty	47.7% (433)	______%	______% ( )
Noncredit Instruction Faculty	1.9 (433)	______	______ ( )
All Other Staff (instruction, nonfaculty)	3.0 (433)	______	______ ( )
Public Service Staff	0.0 (433)	______	______ ( )
Academic Support Staff	7.7 (433)	______	______ ( )
Student Services Staff	9.2 (433)	______	______ ( )
Institutional Support Staff	12.1 (433)	______	______ ( )
Plant O & M Support Staff	9.7 (433)	______	______ ( )
Total	100.0 (545)	______	______ ( )
Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	66.9 (262)	______	______ ( )
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.9 (433)	______	______ ( )

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY		
Instruction			
Credit Instruction Faculty	29.3% (454)	______%	______% ( )
Noncredit Instruction Faculty	92.4 (435)	______	______ ( )
All Other Staff (instruction, nonfaculty)	0.0 (445)	______	______ ( )
Public Service Staff	0.0 (443)	______	______ ( )
Academic Support Staff	4.6 (441)	______	______ ( )
Student Services Staff	4.4 (442)	______	______ ( )
Institutional Support Staff	3.5 (443)	______	______ ( )
Plant O & M Support Staff	3.2 (442)	______	______ ( )
Total	23.2 (420)	______	______ ( )

Total FTE Student (credit & noncredit) per FTE Staff			Unduplicated Student Headcount (credit & noncredit) per FTE Staff		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4
17*(433)	*	* ( )	N/A	N/A	N/A
N/A	N/A	N/A	206**(252)	**	** ( )
329 (433)		( )	1085 (252)		( )
10482 (433)		( )	*** (252)		( )
120 (433)		( )	386 (252)		( )
105 (433)		( )	352 (252)		( )
76 (433)		( )	267 (252)		( )
100 (433)		( )	326 (252)		( )
9 (433)		( )	30 (252)		( )

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide a meaningful statistic.

Meaning and Explanations

Institutions provided FTE staff counts according to the NACUBO functional categories. Instructional staff were further categorized as credit instruction, noncredit instruction, and all other staff instruction. The final category was used for clerical, laboratory, or administrative staff (all nonteaching) who may be classified in the instruction function but not as faculty. FTE staff statistics are calculated in four ways: proportion of staff in each category for the median institution, median ratio of FTE staff in each category to FTE credit students, median ratio of FTE staff in each staff category to number of unduplicated headcount students (an estimate of all those enrolled as students during the year), and part-time FTE staff as a percentage of total FTE staff per each specific staffing category only.

Two other ratios are provided: unduplicated student headcount per total FTE nonfaculty staff and FTE nonfaculty staff per total FTE faculty staff, including credit and noncredit faculty. FTE nonfaculty staff includes the sum of all staff categories excepting credit instructional faculty and noncredit instructional faculty. FTE nonfaculty staff to total FTE faculty staff, including credit and noncredit faculty, is a comparison of administration staffing with faculty staffing.

Where no response was given to unduplicated headcount in the survey, no proxy was used in this year's and the last two years' reports. This differs from the first five years of this report.

Possible Interpretations

These ratios may provide a starting point for an institution to judge whether it has too many or too few faculty or other staff. Comparison of administrative staffing must be made with care because of the wide range of administrative services provided by institutions; the median institution may be providing a very different level of administrative support and services than any other college.

The increase in the ratio of unduplicated headcount to total FTE nonfaculty staff may be attributable to the method of calculation (i.e., dropping the proxy for unduplicated headcount), which may have deflated headcount in previous years, or may be an actual decrease in staffing levels, possibly attributable to retrenchment or to more efficient use of staff.

An institution may want to use comparative data as a rough guide to "standard behavior in the industry," but alert management also requires careful year-to-year monitoring of trends in its own staffing patterns.

Limitations

Some institutions could not provide staffing ratios by functional categories because they maintained only exempt, nonexempt, and faculty breakdowns.

Many respondents had difficulty in determining whether an employee who did not teach but who worked exclusively in the instructional area was instructional or academic support. There may be considerable overlap between these two categories. Some confusion may also exist over the difference between noncredit instructional faculty and public service personnel.

Some institutions also had difficulty converting part-time noncredit instructional faculty to FTE. Although class hour conversions were suggested, some difficulty must be expected when the noncredit offerings might be for such extremes as one weekend or six months on an irregular schedule.

CHAPTER 3
QUARTILES FOR THE FULL SAMPLE
(INSTITUTIONS OF ALL SIZES)

This chapter includes quartiles for the entire sample.

The first quartile is the value for a given statistic that separates the lowest 25% of the institutional values from the top 75% of the institutional values.

The median is the value that separates the lowest 50% of the values from the top 50% of the values for each statistic.

The third quartile is the value that separates the lowest 75% of the values from the top 25% of the values for each statistic.

N is the number of institutions that provided the data necessary to calculate the statistic. Hence, N is the number of values used to find the quartiles and median. N varies with each statistic.

IMPORTANT

Because each statistic has a different institution at its median and quartile values, proportions will not add to 100%. This is especially true of the first and third quartiles. An institution that has a low instructional budget proportion will have a high administrative budget proportion. Thus, the quartiles are formed from very different institutions. As a result, the sum of the first quartile proportions will generally be much less than 100%, while the sum of the third quartile proportions will tend to exceed 100%.

TABLE 10
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR FULL SAMPLE

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	545
Academic Expenditures	55.9	60.8	65.4	545
Support Expenditures	32.4	36.5	41.0	545
Scholarships and Fellowships	0.7	1.6	3.3	545
Academic				
Instruction (and Research)	45.6	50.4	55.5	545
Public Service	0.0	0.1	1.4	545
Academic Support	5.6	8.4	11.0	545
Support Services				
Student Services	6.9	8.7	10.6	545
Institutional Support	11.5	14.9	18.8	545
Plant Operation & Maintenance	10.1	12.0	14.4	545
Credit Instruction	42.5	48.2	52.8	545
Noncredit Instruction	0.0	0.6	3.2	545
Utilities Expenditures	2.9	3.7	4.8	532
Plant O & M without Utilities	6.4	8.0	9.8	532
Computer-related Expenditures	2.0	3.2	4.3	470
Administrative Support	0.9	1.7	2.7	470
Academic Support	0.5	1.2	2.0	470
Utilities divided by Building Gross Area (square feet)	$0.86	$1.11	$1.49	507
Plant O&M without Utilities divided by Building Gross Area (square feet)	$1.75	$2.35	$3.30	507
Plant O&M without Utilities divided by Building Replacement Value (est.)	$0.02	$0.03	$0.04	456

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	50.0%	70.6%	87.9%	455
Development Expenditures	0.0	0.0	5.6	455
Capital Equipment Purchase (amortized over 5 years)	1.7	17.0	37.1	455
Capital Equipment Lease	0.0	0.0	5.5	455

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,315	$4,000	$4,755	545	$2,967	$3,501	$4,293	545
1,998	2,380	2,895	545	1,794	2,102	2,531	545
1,143	1,446	1,838	545	1,019	1,281	1,645	545
27	63	141	545	23	54	126	545
1,662	1,988	2,351	545	1,504	1,756	2,094	545
0	5	59	545	0	4	55	545
226	321	468	545	190	285	398	545
262	340	460	545	230	304	411	545
422	591	832	545	373	523	716	545
365	476	617	545	322	422	545	545
1,575	1,850	2,199	545	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0 *	4 *	76 *	412
115	149	204	532	98	134	187	532
231	313	432	532	204	283	382	532
77	128	198	470	71	109	167	470
35	66	113	470	30	59	98	470
21	47	86	470	18	40	74	470

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$5,333	$7,647	$10,844	462
Total Scholarships & Pells divided by Credit FTE Students	$191	$317	$496	545
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	52%	57%	62%	524

How Computer Services Are Provided	Hardware		Software	
Purchased	263	51%	228	46%
Leased	19	4	40	8
Provided by a consortium				
o paid through institutional funds	20	4	25	5
o paid through noninstitutnl funds	7	1	7	2
Combination or other	203	40	195	39
Total	512	100%	495	100%

TABLE 11
QUARTILES FOR ALL REVENUE CATEGORIES FOR FULL SAMPLE

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	545
Tuition and Fees	10.1	16.7	24.5	545
Appropriations (all governments)	61.0	68.6	78.1	545
Gifts, Grants, and Contracts (all sources)	8.6	13.2	19.5	545
Other Revenues (not auxiliaries)	1.5	3.1	5.6	545
Tuition and Fees				
Tuition and Fees for Credit	9.5	15.8	23.4	545
Tuition and Fees for Noncredit	0.0	0.4	1.5	545
Appropriations				
Federal	0.0	0.0	0.5	545
State	34.4	53.1	68.0	545
Local	0.0	11.8	29.2	545
Gifts, Grants, and Contracts				
Federal	1.3	3.1	6.6	545
State and Local	0.3	1.8	4.1	545
Private	0.0	0.2	0.7	545
State and Local Appropriations (combined)	60.2	67.9	77.5	545

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,465	$4,115	$5,008	545	$3,055	$3,630	$4,424	545
465	728	995	545	405	638	893	545
2,276	2,735	3,534	545	2,043	2,443	3,055	545
344	543	860	545	303	486	758	545
60	131	244	545	49	116	216	545
437	680	949	545	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0 *	4 *	27 *	400
0	0	21	545	0	0	19	545
1,440	2,104	2,799	545	1,301	1,861	2,404	545
0	466	1,214	545	0	378	1,068	545
54	131	304	545	47	111	266	545
12	74	172	545	11	62	151	545
0	8	32	545	0	6	28	545
2,251	2,680	3,493	545	2,004	2,424	3,033	545

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Total Appropriations Unduplicated Student Headcount	$475	$734	$1,132	305
Service Area Population Unduplicated Student Headcount	12.0	20.4	37.0	292

TABLE 12
STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR FULL SAMPLE

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	40.8%	47.7%	53.9%	433
Noncredit Instruction Faculty	0.0	1.9	7.7	433
All Other Staff (instruction, nonfaculty)	0.0	3.0	8.0	433
Public Service Staff	0.0	0.0	1.9	433
Academic Support Staff	5.0	7.7	10.9	433
Student Services Staff	7.1	9.2	11.0	433
Institutional Support Staff	9.1	12.1	15.7	433
Plant O & M Support Staff	7.5	9.7	12.3	433
Total	100.0	100.0	100.0	545

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	16.1%	29.3%	41.6%	454
Noncredit Instruction Faculty	0.0	92.4	100.0	435
All Other Staff (instruction, nonfaculty)	0.0	0.0	13.5	445
Public Service Staff	0.0	0.0	5.9	443
Academic Support Staff	0.0	4.6	14.3	441
Student Services Staff	0.0	4.4	12.8	442
Institutional Support Staff	0.0	3.5	11.1	443
Plant O & M Support Staff	0.0	3.2	11.8	442
Total	14.3	23.2	30.9	420

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	1%	2%	434
From 25 to 50 students	15	25	40	434
From 15 to 24 students	27	36	48	434
From 6 to 14 students	10	20	31	434
Less than 6 students	0	3	10	434

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
15 *	17 *	21 *	433	N/A	N/A	N/A	---
N/A	N/A	N/A	---	53 **	206 **	1,435 **	252
120	329	***	433	399	1,085	***	252
517	10,482	***	433	1,634	***	***	252
80	120	194	433	242	386	680	252
80	105	136	433	231	352	581	252
52	76	110	433	159	267	425	252
72	100	143	433	217	326	559	252
8	9	11	433	21	30	44	252

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	47.0	66.9	100.4	262
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. & ncr.)	0.7	0.9	1.1	433

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	0%	3%	395
0	8	18	395
14	31	51	395
8	30	50	395
0	0	5	395

CHAPTER 4
MEDIANS AND QUARTILES FOR PEER GROUPS CLASSIFIED BY ENROLLMENT SIZE AND BY VOCATIONAL/TECHNICAL DESIGNATION

This chapter shows medians and quartiles for peer groups classified as follows:

Group 1: Total credit and noncredit headcount enrollment less than 5,000 (228 institutions).

Group 2: Total credit and noncredit headcount enrollment from 5,000 through 15,000 (181 institutions).

Group 3: Total credit and noncredit headcount enrollment greater than 15,000 (136 institutions).

Group 4: Total FTE enrollment less than 1,000 (112 institutions). (These institutions are a subset of Groups 1, 2, and 3).

Group 5: Primarily vocational/technical institutions of all sizes (83 institutions). (These institutions are a subset of Groups 1, 2, and 3.)

Total enrollment includes full-time, part-time, and noncredit students.

FTE enrollment consists of full-time equivalents for full-time, part-time, and noncredit students. For institutions without more precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. For FY84-85, it was suggested that credit FTE enrollment be calculated by dividing total credit hours (opening fall 1984) by 15.

Group 1

TABLE 13
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 5,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	228
Academic Expenditures	54.0	58.6	63.7	228
Support Expenditures	32.8	37.8	42.0	228
Scholarships and Fellowships	0.9	2.3	4.3	228
Academic				
Instruction (and Research)	42.7	48.1	54.0	228
Public Service	0.0	0.1	1.9	228
Academic Support	5.8	8.4	10.8	228
Support Services				
Student Services	6.9	9.0	11.3	228
Institutional Support	11.1	14.8	19.3	228
Plant Operation & Maintenance	9.7	12.4	15.7	228
Credit Instruction	41.4	47.0	52.3	228
Noncredit Instruction	0.0	0.1	1.0	228
Utilities Expenditures	2.9	3.8	5.1	220
Plant O & M without Utilities	6.1	8.3	10.7	220
Computer-related Expenditures	1.8	2.9	4.5	191
Administrative Support	0.7	1.5	2.6	191
Academic Support	0.5	1.2	2.1	191
Utilities divided by Building Gross Area (square feet)	$0.76	$0.97	$1.30	205
Plant O&M without Utilities divided by Building Gross Area (square feet)	$1.52	$2.08	$3.12	205
Plant O&M without Utilities divided by Building Replacement Value (est.)	$0.02	$0.03	$0.04	184

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	49.9%	74.5%	92.4%	184
Development Expenditures	0.0	0.0	0.0	184
Capital Equipment Purchase (amortized over 5 years)	0.0	16.8	38.7	184
Capital Equipment Lease	0.0	0.0	0.0	184

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,385	$4,075	$5,016	228	$3,204	$3,868	$4,789	228
1,944	2,375	2,989	228	1,855	2,227	2,859	228
1,188	1,505	2,061	228	1,130	1,470	1,928	228
33	91	201	228	32	86	189	228
1,588	1,927	2,345	228	1,536	1,830	2,236	228
0	4	79	228	0	4	75	228
236	321	478	228	211	311	462	228
272	365	498	228	254	353	471	228
420	592	891	228	389	577	824	228
358	494	700	228	345	479	673	228
1,548	1,878	2,266	228	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0 *	0 *	33 *	165
115	161	224	220	107	152	214	220
218	329	524	220	214	314	493	220
68	120	204	191	67	110	190	191
27	58	108	191	25	56	105	191
21	50	87	191	20	45	85	191

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$6,522	$9,448	$13,986	187
Total Scholarships & Pells divided by Credit FTE Students	$260	$408	$577	228
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	50%	55%	62%	215

Group 1

TABLE 14
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 5,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	228
Tuition and Fees	10.8	16.2	22.9	228
Appropriations (all governments)	60.8	68.7	76.8	228
Gifts, Grants, and Contracts (all sources)	9.7	14.5	21.4	228
Other Revenues (not auxiliaries)	1.6	3.2	6.1	228
Tuition and Fees				
Tuition and Fees for Credit	10.4	15.9	22.6	228
Tuition and Fees for Noncredit	0.0	0.1	0.7	228
Appropriations				
Federal	0.0	0.0	0.7	228
State	36.7	55.7	68.1	228
Local	0.0	0.8	25.8	228
Gifts, Grants, and Contracts				
Federal	1.2	3.4	7.4	228
State and Local	0.2	1.4	3.9	228
Private	0.0	0.1	0.7	228
State and Local Appropriations (combined)	58.9	67.3	75.9	228

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,480	$4,288	$5,187	228	$3,317	$4,011	$4,962	228
507	689	971	228	494	650	927	228
2,182	2,751	3,662	228	2,122	2,624	3,460	228
398	598	1,023	228	371	566	940	228
69	142	256	228	60	134	249	228
499	669	930	228	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0 *	0 *	16 *	166
0	0	34	228	0	0	32	228
1,510	2,219	2,964	228	1,448	2,126	2,810	228
0	39	1,040	228	0	37	1,005	228
45	152	368	228	43	142	330	228
8	65	174	228	8	61	164	228
0	6	29	228	0	6	28	228
2,123	2,669	3,545	228	2,040	2,552	3,354	228

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Total Appropriations				
Unduplicated Student Headcount	$844	$1,074	$1,456	99

Service Area Population				
Unduplicated Student Headcount	22.0	36.9	83.9	94

TABLE 15

STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 5,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	44.0%	51.3%	56.1%	189
Noncredit Instruction Faculty	0.0	0.9	3.7	189
All Other Staff (instruction, nonfaculty)	0.0	1.3	5.3	189
Public Service Staff	0.0	0.0	2.0	189
Academic Support Staff	4.5	7.9	10.5	189
Student Services Staff	7.1	9.4	11.5	189
Institutional Support Staff	9.1	12.4	16.3	189
Plant O & M Support Staff	7.4	9.5	12.3	189
Total	100.0	100.0	100.0	228

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	14.5%	27.3%	39.8%	194
Noncredit Instruction Faculty	0.0	85.5	100.0	190
All Other Staff (instruction, nonfaculty)	0.0	0.0	7.9	190
Public Service Staff	0.0	0.0	0.0	190
Academic Support Staff	0.0	2.1	14.3	188
Student Services Staff	0.0	0.0	11.5	189
Institutional Support Staff	0.0	3.1	11.0	188
Plant O & M Support Staff	0.0	2.6	11.1	186
Total	12.2	21.7	29.1	184

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	1%	2%	181
From 25 to 50 students	11	20	35	181
From 15 to 24 students	25	35	48	181
From 6 to 14 students	10	24	37	181
Less than 6 students	0	5	12	181

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
14 *	17 *	20 *	189	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0 **	95 **	1,233 **	93
154	662	***	189	389	1,849	***	93
437	***	***	189	1,011	***	***	93
77	114	214	189	191	262	398	93
72	97	127	189	161	237	309	93
47	70	101	189	107	165	247	93
66	94	137	189	114	229	310	93
7	9	11	189	16	20	26	93

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	32.4	47.3	58.0	94
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. & ncr.)	0.7	0.9	1.1	189

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories			
0%	0%	1%	176
0	5	14	176
0	24	49	176
0	30	52	176
0	0	5	176

Group 2

TABLE 16

QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT FROM 5,000 THROUGH 15,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	181
Academic Expenditures	56.6	62.3	66.1	181
Support Expenditures	32.1	35.6	40.7	181
Scholarships and Fellowships	0.5	1.4	2.8	181
Academic				
Instruction (and Research)	47.6	51.8	56.2	181
Public Service	0.0	0.2	1.3	181
Academic Support	5.4	8.2	10.8	181
Support Services				
Student Services	6.6	8.4	10.1	181
Institutional Support	11.8	14.9	18.5	181
Plant Operation & Maintenance	10.3	11.6	13.9	181
Credit Instruction	42.9	48.5	52.4	181
Noncredit Instruction	0.0	1.4	5.4	181
Utilities Expenditures	2.9	3.8	4.9	178
Plant O & M without Utilities	6.2	7.6	9.5	178
Computer-related Expenditures	2.0	3.2	4.3	157
Administrative Support	1.0	1.8	2.7	157
Academic Support	0.5	1.0	2.0	157
Utilities divided by Building Gross Area (square feet)	$0.91	$1.18	$1.55	171
Plant O&M without Utilities divided by Building Gross Area (square feet)	$1.83	$2.34	$3.20	171
Plant O&M without Utilities divided by Building Replacement Value (est.)	$0.02	$0.03	$0.04	158

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	54.1%	71.4%	88.0%	152
Development Expenditures	0.0	0.0	2.6	152
Capital Equipment Purchase (amortized over 5 years)	0.7	17.1	37.3	152
Capital Equipment Lease	0.0	0.0	3.5	152

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,312	$3,960	$4,572	181	$2,899	$3,368	$3,954	181
2,076	2,391	2,718	181	1,791	2,035	2,352	181
1,133	1,383	1,775	181	988	1,211	1,491	181
19	49	108	181	16	42	94	181
1,733	2,017	2,338	181	1,503	1,725	2,005	181
0	10	52	181	0	9	49	181
202	307	448	181	175	268	364	181
256	336	410	181	203	277	364	181
426	568	818	181	354	493	669	181
377	467	570	181	311	415	504	181
1.585	1,822	2,124	181	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0 *	32 *	98 *	136
115	149	198	178	96	130	178	178
238	306	397	178	192	265	336	178
77	128	199	157	71	108	161	157
35	69	113	157	31	60	97	157
18	39	81	157	17	33	69	157

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$5,213	$7,130	$9,568	159
Total Scholarships & Pells divided by Credit FTE Students	$181	$280	$473	181
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	54%	58%	62%	178

Group 2

TABLE 17
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT FROM 5,000 THROUGH 15,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	181
Tuition and Fees	9.0	16.9	24.7	181
Appropriations (all governments)	61.0	68.4	80.5	181
Gifts, Grants, and Contracts (all sources)	8.2	12.9	19.3	181
Other Revenues (not auxiliaries)	1.2	2.8	5.3	181
Tuition and Fees				
Tuition and Fees for Credit	8.2	15.4	23.0	181
Tuition and Fees for Noncredit	0.1	0.8	1.7	181
Appropriations				
Federal	0.0	0.0	0.3	181
State	35.0	52.6	69.1	181
Local	0.5	13.1	29.1	181
Gifts, Grants, and Contracts				
Federal	1.3	2.9	6.0	181
State and Local	0.4	1.8	4.0	181
Private	0.0	0.2	0.9	181
State and Local Appropriations (combined)	60.7	68.0	79.5	181

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,428	$4,089	$4,757	181	$3,036	$3,440	$4,055	181
382	728	1,005	181	301	625	874	181
2,324	2,733	3,464	181	2,051	2,414	2,766	181
310	540	822	181	267	485	690	181
41	118	253	181	39	102	212	181
323	684	958	181	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0 *	9 *	32 *	127
0	0	13	181	0	0	11	181
1,441	2,117	2,708	181	1,272	1,865	2,261	181
21	523	1,123	181	20	413	1,004	181
45	112	279	181	40	101	254	181
16	74	170	181	14	61	144	181
0	9	41	181	0	7	32	181
2,301	2,689	3,433	181	2,039	2,391	2,761	181

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Total Appropriations				
Unduplicated Student Headcount	$485	$653	$992	111

Service Area Population				
Unduplicated Student Headcount	11.5	18.2	30.9	105

Group 2

TABLE 18
STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH ENROLLMENT FROM 5,000 THROUGH 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	39.8%	45.8%	53.3%	146
Noncredit Instruction Faculty	0.2	2.6	9.6	146
All Other Staff (instruction, nonfaculty)	0.0	2.8	8.2	146
Public Service Staff	0.0	0.3	1.8	146
Academic Support Staff	5.2	7.5	11.1	146
Student Services Staff	6.9	8.6	10.7	146
Institutional Support Staff	9.0	12.3	16.0	146
Plant O & M Support Staff	7.2	9.6	12.2	146
Total	100.0	100.0	100.0	181

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	15.7%	30.3%	40.5%	151
Noncredit Instruction Faculty	0.0	88.9	100.0	147
All Other Staff (instruction, nonfaculty)	0.0	0.0	12.5	152
Public Service Staff	0.0	0.0	6.0	152
Academic Support Staff	0.0	5.2	13.8	150
Student Services Staff	0.0	6.1	11.7	151
Institutional Support Staff	0.0	3.5	10.2	152
Plant O & M Support Staff	0.0	3.1	9.9	153
Total	15.9	23.6	31.6	141

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	1%	2%	148
From 25 to 50 students	17	27	40	148
From 15 to 24 students	30	37	50	148
From 6 to 14 students	10	19	29	148
Less than 6 students	0	3	10	148

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
16 *	18 *	22 *	146	N/A	N/A	N/A	---
N/A	N/A	N/A	---	103 **	259 **	1,678 **	91
112	343	***	146	389	1,344	***	91
544	2,558	***	146	2,084	10,416	***	91
83	123	186	146	277	441	675	91
84	117	148	146	278	424	587	91
53	74	120	146	182	305	443	91
75	104	145	146	260	358	589	91
8	10	11	146	25	34	44	91

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount ------------------------------ Total FTE Staff (nonfaculty)	51.1	80.8	107.3	94
Total FTE Staff (nonfaculty) ------------------------------ Total FTE Faculty (cr. & ncr.)	0.7	0.9	1.1	146

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories			
0%	1%	3%	123
4	10	19	123
21	36	60	123
15	35	50	123
0	1	5	123

Group 3

TABLE 19

QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT GREATER THAN 15,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	136
Academic Expenditures	58.2	62.6	66.9	136
Support Expenditures	31.8	35.0	39.6	136
Scholarships and Fellowships	0.7	1.2	2.7	136
Academic				
Instruction (and Research)	47.7	52.3	57.6	136
Public Service	0.0	0.0	1.1	136
Academic Support	5.9	8.9	11.3	136
Support Services				
Student Services	7.0	8.8	10.2	136
Institutional Support	11.7	14.8	18.1	136
Plant Operation & Maintenance	10.3	11.8	13.3	136
Credit Instruction	43.3	48.7	53.6	136
Noncredit Instruction	0.0	2.1	5.7	136
Utilities Expenditures	2.9	3.5	4.7	134
Plant O & M without Utilities	6.7	8.1	9.3	134
Computer-related Expenditures	2.3	3.3	4.2	122
Administrative Support	1.2	1.9	2.8	122
Academic Support	0.7	1.2	2.0	122
Utilities divided by Building Gross Area (square feet)	$0.99	$1.22	$1.64	131
Plant O&M without Utilities divided by Building Gross Area (square feet)	$2.12	$2.78	$3.70	131
Plant O&M without Utilities divided by Building Replacement Value (est.)	$0.03	$0.04	$0.05	114

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	46.9%	62.9%	80.3%	118
Development Expenditures	0.0	1.4	11.9	118
Capital Equipment Purchase (amortized over 5 years)	4.8	16.1	32.3	118
Capital Equipment Lease	0.0	0.7	16.4	118

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,263	$3,906	$4,575	136	$2,797	$3,213	$3,936	136
1,990	2,371	2,909	136	1,718	2,011	2,392	136
1,093	1,419	1,758	136	947	1,182	1,418	136
26	55	109	136	23	46	90	136
1,660	2,021	2,431	136	1,423	1,664	1,985	136
0	1	37	136	0	1	34	136
236	331	467	136	183	273	359	136
254	334	440	136	206	292	353	136
425	616	808	136	337	492	621	136
353	472	594	136	292	395	475	136
1,576	1,863	2,213	136	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0 *	22 *	70 *	111
110	141	189	134	95	119	158	134
237	315	403	134	197	262	333	134
101	133	192	122	77	109	150	122
44	77	116	122	38	64	93	122
24	51	86	122	20	40	69	122

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$4,739	$6,126	$8,752	116
Total Scholarships & Pells divided by Credit FTE Students	$152	$254	$403	136
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	54%	58%	63%	131

4

Group 3

TABLE 20
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT GREATER THAN 15,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	136
Tuition and Fees	9.8	18.0	27.0	136
Appropriations (all governments)	61.1	68.1	78.8	136
Gifts, Grants, and Contracts (all sources)	8.1	11.5	16.2	136
Other Revenues (not auxiliaries)	1.5	3.3	5.4	136
Tuition and Fees				
Tuition and Fees for Credit	8.6	16.5	25.5	136
Tuition and Fees for Noncredit	0.0	1.1	2.5	136
Appropriations				
Federal	0.0	0.0	0.2	136
State	31.9	49.6	66.1	136
Local	5.3	17.7	31.5	136
Gifts, Grants, and Contracts				
Federal	1.7	3.3	5.8	136
State and Local	0.4	2.0	4.4	136
Private	0.0	0.2	0.6	136
State and Local Appropriations (combined)	60.7	67.9	78.3	136

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,466	$4,034	$4,753	136	$2,887	$3,374	$4,087	136
452	812	1,054	136	374	630	890	136
2,329	2,710	3,489	136	1,954	2,295	2,768	136
316	488	692	136	277	374	582	136
59	130	219	136	44	109	188	136
386	711	969	136	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0 *	13 *	35 *	107
0	0	9	136	0	0	7	136
1,400	1,943	2,479	136	1,190	1,481	2,073	136
225	649	1,353	136	158	541	1,234	136
69	137	250	136	54	105	204	136
18	83	179	136	13	67	150	136
0	8	24	136	0	7	20	136
2,320	2,683	3,485	136	1,929	2,282	2,766	136

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Total Appropriations Unduplicated Student Headcount	$354	$486	$698	95
Service Area Population Unduplicated Student Headcount	8.9	14.4	22.4	93

Group 3

TABLE 21

STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH ENROLLMENT GREATER THAN 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	37.9%	44.2%	50.2%	98
Noncredit Instruction Faculty	1.3	5.4	13.2	98
All Other Staff (instruction, nonfaculty)	1.6	6.1	10.3	98
Public Service Staff	0.0	0.2	1.8	98
Academic Support Staff	5.2	7.4	11.6	98
Student Services Staff	7.4	9.6	11.1	98
Institutional Support Staff	9.2	11.1	14.2	98
Plant O & M Support Staff	7.6	10.1	12.5	98
Total	100.0	100.0	100.0	136

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	18.5%	32.7%	47.1%	109
Noncredit Instruction Faculty	14.5	95.4	100.0	98
All Other Staff (instruction, nonfaculty)	0.0	4.1	16.7	103
Public Service Staff	0.0	0.0	15.2	101
Academic Support Staff	0.0	5.8	16.0	103
Student Services Staff	0.0	7.5	15.8	102
Institutional Support Staff	0.0	5.0	14.7	103
Plant O & M Support Staff	0.0	5.0	17.6	103
Total	18.3	25.2	32.2	95

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	1%	3%	105
From 25 to 50 students	20	32	47	105
From 15 to 24 students	27	35	45	105
From 6 to 14 students	8	18	25	105
Less than 6 students	0	2	9	105

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
16 *	19 *	22 *	98	N/A	N/A	N/A	---
N/A	N/A	N/A	---	155 **	351 **	1,424 **	68
113	172	59[illegible]	98	485	772	3,964	68
567	6,438	***	98	2,239	17,029	***	68
81	127	194	98	343	620	1,016	68
80	107	145	98	367	538	825	68
64	85	115	98	268	368	622	68
74	108	146	98	314	456	832	68
8	10	11	98	33	47	67	68

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	68.6	94.4	143.1	74
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. & ncr.)	0.8	0.9	1.2	98

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	1%	5%	96
7	12	25	96
22	38	57	96
9	28	43	96
0	1	6	96

TABLE 22
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH FTE ENROLLMENT LESS THAN 1,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	112
Academic Expenditures	53.0	57.6	63.1	112
Support Expenditures	33.9	38.8	42.5	112
Scholarships and Fellowships	1.2	2.5	4.2	112
Academic				
Instruction (and Research)	41.3	46.9	51.3	112
Public Service	0.0	0.0	1.9	112
Academic Support	6.1	8.6	11.5	112
Support Services				
Student Services	6.7	8.6	11.5	112
Institutional Support	10.8	15.1	20.2	112
Plant Operation & Maintenance	9.6	13.2	16.4	112
Credit Instruction	39.3	44.7	49.2	112
Noncredit Instruction	0.0	0.1	1.2	112
Utilities Expenditures	2.9	3.9	5.3	106
Plant O & M without Utilities	6.1	8.6	11.6	106
Computer-related Expenditures	1.5	2.3	4.4	89
Administrative Support	0.4	1.3	2.3	89
Academic Support	0.2	1.0	1.8	89
Utilities divided by Building Gross Area (square feet)	$0.75	$0.94	$1.17	98
Plant O&M without Utilities divided by Building Gross Area (square feet)	$1.37	$2.00	$3.34	98
Plant O&M without Utilities divided by Building Replacement Value (est.)	$0.02	$0.03	$0.05	88

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	48.1%	71.7%	90.6%	83
Development Expenditures	0.0	0.0	0.3	83
Capital Equipment Purchase (amortized over 5 years)	0.0	21.4	45.4	83
Capital Equipment Lease	0.0	0.0	0.0	83

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$4,074	$4,807	$6,855	112	$3,645	$4,448	$5,574	112
2,223	2,836	3,576	112	2,104	2,542	3,160	112
1,495	1,922	2,720	112	1,366	1,719	2,250	112
57	114	244	112	45	100	220	112
1,803	2,230	3,094	112	1,677	2,039	2,816	112
0	1	95	112	0	1	87	112
294	415	638	112	260	379	578	112
333	461	596	112	301	409	543	112
545	835	1,083	112	519	747	992	112
428	646	1,025	112	393	599	847	112
1,755	2,166	2,944	112	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0 *	0 *	35 *	84
141	195	283	106	127	183	265	106
278	450	707	106	247	388	667	106
67	124	248	89	59	109	230	89
22	57	138	89	21	53	127	89
15	50	98	89	15	44	88	89

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

	First Quartile	Median	Third Quartile	N
Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$7,675	$10,845	$18,192	90
Total Scholarships & Pells divided by Credit FTE Students	$310	$457	$680	112
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	47%	54%	60%	105

Group 4

TABLE 23
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH FTE ENROLLMENT LESS THAN 1,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	112
Tuition and Fees	9.1	13.1	19.1	112
Appropriations (all governments)	62.4	71.2	78.6	112
Gifts, Grants, and Contracts (all sources)	9.7	14.2	21.3	112
Other Revenues (not auxiliaries)	1.5	2.8	6.6	112
Tuition and Fees				
Tuition and Fees for Credit	8.4	12.5	17.9	112
Tuition and Fees for Noncredit	0.0	0.1	0.8	112
Appropriations				
Federal	0.0	0.0	0.3	112
State	39.5	56.9	71.1	112
Local	0.0	3.6	29.7	112
Gifts, Grants, and Contracts				
Federal	1.1	4.1	9.5	112
State and Local	0.0	1.3	3.5	112
Private	0.0	0.1	0.7	112
State and Local Appropriations (combined)	62.1	70.5	77.6	112

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$4,191	$5,078	$7,224	112	$3,714	$4,604	$5,941	112
514	695	944	112	454	630	894	112
2,666	3,541	4,894	112	2,484	3,176	4,174	112
471	792	1,162	112	437	707	1,085	112
78	194	354	112	60	179	328	112
500	650	924	112	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0 *	0 *	19 *	88
0	0	25	112	0	0	24	112
1,998	2,830	3,697	112	1,898	2,519	3,348	112
0	148	1,577	112	0	141	1,434	112
57	243	475	112	57	223	445	112
3	65	232	112	3	59	191	112
0	4	34	112	0	4	33	112
2,584	3,446	4,869	112	2,465	3,163	4,144	112

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Total Appropriations Unduplicated Student Headcount	$681	$953	$1,368	54
Service Area Population Unduplicated Student Headcount	14.8	31.1	83.9	50

TABLE 24
STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH FTE ENROLLMENT LESS THAN 1,000

Staff by Major Function:

FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)

	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	42.8%	49.2%	57.3%	94
Noncredit Instruction Faculty	0.0	1.3	5.9	94
All Other Staff (instruction, nonfaculty)	0.0	0.5	4.4	94
Public Service Staff	0.0	0.0	2.0	94
Academic Support Staff	4.5	7.5	10.2	94
Student Services Staff	6.9	9.1	10.9	94
Institutional Support Staff	9.0	12.6	17.5	94
Plant O & M Support Staff	7.1	9.0	11.5	94
Total	100.0	100.0	100.0	112

Staff by Major Function:

Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY

	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	13.4%	26.7%	44.1%	97
Noncredit Instruction Faculty	0.0	100.0	100.0	95
All Other Staff (instruction, nonfaculty)	0.0	0.0	0.0	95
Public Service Staff	0.0	0.0	0.0	96
Academic Support Staff	0.0	0.0	14.3	94
Student Services Staff	0.0	0.0	12.5	95
Institutional Support Staff	0.0	2.2	10.8	94
Plant O & M Support Staff	0.0	2.9	14.3	95
Total	13.5	21.8	32.0	92

COURSE ENROLLMENT DISTRIBUTIONS

Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories

Class Size				
More than 50 students	0%	0%	2%	89
From 25 to 50 students	8	15	27	89
From 15 to 24 students	21	30	45	89
From 6 to 14 students	15	30	41	89
Less than 6 students	0	6	15	89

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
10 *	15 *	17 *	94	N/A	N/A	N/A	---
N/A	N/A	N/A	---	4 **	110 **	1,010 **	52
153	***	***	94	488	1,849	***	52
382	***	***	94	1,429	***	***	52
64	104	151	94	223	305	447	52
57	85	118	94	193	251	493	52
39	56	81	94	109	187	276	52
50	84	114	94	140	274	456	52
5	8	9	94	17	23	32	52

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount Total FTE Staff (nonfaculty)	37.8	50.8	73.7	53
Total FTE Staff (nonfaculty) Total FTE Faculty (cr. & ncr.)	0.6	0.8	1.1	94

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	0%	2%	87
0	5	15	87
0	20	45	87
0	27	55	87
0	0	5	87

Group 5

TABLE 25
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR PRIMARILY VOCATIONAL/TECHNICAL INSTITUTIONS OF ALL SIZES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	83
Academic Expenditures	59.0	64.8	68.6	83
Support Expenditures	29.4	33.3	39.9	83
Scholarships and Fellowships	0.4	1.0	2.1	83
Academic				
Instruction (and Research)	47.7	53.9	63.3	83
Public Service	0.0	0.0	0.6	83
Academic Support	4.9	8.5	12.0	83
Support Services				
Student Services	6.3	7.7	9.4	83
Institutional Support	11.9	15.2	18.3	83
Plant Operation & Maintenance	8.6	10.9	13.3	83
Credit Instruction	41.3	48.6	55.8	83
Noncredit Instruction	0.0	1.1	6.9	83
Utilities Expenditures	2.6	3.5	4.7	81
Plant O & M without Utilities	5.4	7.0	9.2	81
Computer-related Expenditures	2.0	3.5	4.6	64
Administrative Support	0.8	1.4	2.6	64
Academic Support	0.4	1.2	2.0	64
Utilities divided by Building Gross Area (square feet)	$0.80	$1.02	$1.37	78
Plant O&M without Utilities divided by Building Gross Area (square feet)	$1.45	$2.11	$2.82	78
Plant O&M without Utilities divided by Building Replacement Value (est.)	$0.02	$0.03	$0.05	67

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	46.3%	66.4%	84.8%	62
Development Expenditures	0.0	0.0	0.2	62
Capital Equipment Purchase (amortized over 5 years)	0.0	17.8	41.2	62
Capital Equipment Lease	0.0	0.0	1.6	62

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,474	$4,284	$5,237	83	$2,891	$3,743	$4,597	83
2,119	2,655	3,271	83	1,852	2,228	2,920	83
1,161	1,405	1,859	83	997	1,287	1,585	83
15	36	122	83	12	33	91	83
1,784	2,192	2,912	83	1,531	1,867	2,546	83
0	0	27	83	0	0	22	83
206	356	587	83	163	312	478	83
262	334	447	83	194	297	372	83
515	658	832	83	417	563	670	83
346	439	628	83	288	391	504	83
1,654	1,916	2,647	83	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0 *	10 *	75 *	65
117	149	212	81	91	124	188	81
215	301	445	81	178	261	359	81
86	152	206	64	67	136	189	64
33	57	111	64	26	49	100	64
24	54	93	64	19	46	77	64

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$4,724	$6,296	$10,113	68
Total Scholarships & Pells divided by Credit FTE Students	$200	$324	$487	83
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	51%	57%	62%	79

Group 5

TABLE 26
QUARTILES FOR ALL REVENUE CATEGORIES FOR PRIMARILY VOCATIONAL/TECHNICAL INSTITUTIONS OF ALL SIZES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	83
Tuition and Fees	7.3	15.3	24.3	83
Appropriations (all governments)	57.8	69.7	82.8	83
Gifts, Grants, and Contracts (all sources)	8.6	12.1	19.1	83
Other Revenues (not auxiliaries)	0.9	2.4	5.1	83
Tuition and Fees				
Tuition and Fees for Credit	6.2	13.2	24.1	83
Tuition and Fees for Noncredit	0.0	0.6	1.6	83
Appropriations				
Federal	0.0	0.0	1.3	83
State	39.2	55.5	75.3	83
Local	0.0	7.5	18.7	83
Gifts, Grants, and Contracts				
Federal	0.7	2.9	5.4	83
State and Local	0.0	1.0	3.1	83
Private	0.0	0.1	0.5	83
State and Local Appropriations (combined)	57.5	68.3	82.6	83

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,547	$4,455	$5,565	83	$2,904	$3,794	$4,804	83
309	709	1,024	83	274	625	873	83
2,318	3,013	4,128	83	2,025	2,597	3,193	83
360	573	922	83	301	507	749	83
31	102	249	83	26	80	206	83
281	647	973	83	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0 *	7 *	18 *	63
0	0	57	83	0	0	45	83
1,660	2,365	3,335	83	1,507	1,901	2,711	83
0	333	702	83	0	216	663	83
34	133	340	83	26	106	302	83
1	44	160	83	1	35	141	83
0	4	22	83	0	3	15	83
2,289	3,007	4,128	83	1,939	2,493	3,193	83

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Total Appropriations Unduplicated Student Headcount	$379	$520	$791	49
Service Area Population Unduplicated Student Headcount	10.7	18.2	38.9	45

TABLE 27

STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR PRIMARILY VOCATIONAL/TECHNICAL INSTITUTIONS OF ALL SIZES

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	39.0%	45.9%	55.5%	66
Noncredit Instruction Faculty	0.0	2.3	10.3	66
All Other Staff (instruction, nonfaculty)	0.0	2.1	6.6	66
Public Service Staff	0.0	0.0	0.7	66
Academic Support Staff	3.9	7.0	11.1	66
Student Services Staff	5.6	8.4	10.1	66
Institutional Support Staff	8.9	13.2	16.0	66
Plant O & M Support Staff	6.0	8.9	11.5	66
Total	100.0	100.0	100.0	83

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	15.5%	25.3%	34.0%	70
Noncredit Instruction Faculty	0.0	91.5	100.0	68
All Other Staff (instruction, nonfaculty)	0.0	0.0	9.0	68
Public Service Staff	0.0	0.0	0.0	67
Academic Support Staff	0.0	0.0	13.0	67
Student Services Staff	0.0	0.0	13.3	67
Institutional Support Staff	0.0	3.2	9.5	67
Plant O & M Support Staff	0.0	6.5	18.6	65
Total	13.3	21.7	29.0	64

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	1%	2%	69
From 25 to 50 students	12	20	33	69
From 15 to 24 students	30	41	60	69
From 6 to 14 students	10	22	29	69
Less than 6 students	0	3	7	69

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
13 *	17 *	20 *	66	N/A	N/A	N/A	---
N/A	N/A	N/A	---	34 **	197 **	***	40
124	476	***	66	461	2,673	***	40
1,148	***	***	66	6,549	***	***	40
72	126	223	66	230	474	961	40
85	108	142	66	258	499	796	40
51	68	90	66	167	294	472	40
68	100	151	66	233	493	734	40
7	9	10	66	22	33	52	40

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	50.2	78.6	126.6	41
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. & ncr.)	0.6	0.8	1.1	66

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	0%	1%	64
0	7	15	64
9	28	50	64
0	21	50	64
0	0	3	64

APPENDIX A
METHOD

Beginning in October 1978, staff members of three national education associations met with a task force composed of community and junior college business officers from various regions of the country, a community college president, and several consultants to identify information that might be useful to community and junior college administrators. They decided to emphasize the provision of basic comparative data for general use at community colleges and to create peer groups on the basis of institutional size.

A review and evaluation of the first year of the project in September 1979 served to streamline the method used in the second year. In the second year of the project the National Center for Education Statistics agreed to provide computational support, a liaison between the staff and NCES, and copies of the HEGIS finance survey from sampled institutions as soon as the surveys were returned to NCES. NACUBO, ACE, and AACJC provided the remaining financial support, and NACUBO's Two-Year Colleges Committee assumed a guiding role for the project. Two members of the task force from the first year, Maurice P. Arth and W. L. Prather, provided project continuity and made several special trips to Washington to assist in designing the NACUBO survey and in preparing the second year's report.

The third year of the project emphasized expansion of the sample group rather than revision, although limited additions and changes were made. Once again W. L. Prather, as well as Thomas F. Murphy, provided project continuity and special support.

The project made use of unedited Higher Education General Information Survey (HEGIS) finance data. Each participating institution was asked to carefully complete the HEGIS finance survey, due to NCES by October 31, 1985.

In addition to the use of HEGIS finance data, a separate survey of 762 public institutions was conducted to gather information not currently available at the national level. Such information included data on:

1. Revenues and expenditures for noncredit institutional activities.

2. Utilities expenditures.

3. Student aid disbursements.

4. Building space.

5. Service area population.

6. Unduplicated student headcounts.

7. Staffing levels by function.

8. Course enrollment distributions.

9. Total expenditures for salaries and wages.

The three previous years' studies incorporated information on computer-related expenditures. Gratitude is owed to Maurice P. Arth for his previous two studies of computer-related expenditures for community colleges. This study's computer survey, wholly derivative from those by Mr. Arth, requested information on:

1. How computer services (both hardware and software) are provided.

2. Type of computer system.

3. Computer-related expenditures, including a breakdown by operating, development, equipment purchase, and equipment lease.

4. Percentage breakdown of computer-related expenditures between administrative and academic support.

Five hundred and forty-five of those surveyed provided usable responses, and their data are utilized in this report. Appendix B contains copies of the questionnaires, while Appendix C contains definitions of terms. Appendix D lists all responding institutions.

The NACUBO Two-Year Colleges Committee met in September 1985 and approved the substance and format of the comparative data study report. This year's report remains relatively unchanged from that of previous years. Based on task force recommendations, the following peer groups were established:

1. Total credit and noncredit enrollment less than 5,000.

2. Total credit and noncredit enrollment from 5,000 through 15,000.

3. Total credit and noncredit enrollment greater than 15,000.

4. Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1, 2, and 3.)

5. Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

These categories differ from the first year's breakdown only by the deletion of the branch campus category and the addition of the under-1,000 FTE student category. The vocational/technical group was added in the third year of the study.

Both because cost structures for branch campuses vary markedly from those of consolidated or single-campus institutions--therefore adding an element of noncomparability of data--and because the response rate from branch campuses was low in the initial year, only single institutions or systems were encouraged to provide data in the second year. Thus, data for branch campuses where fiscal records are kept at a central office are not included in this sample.

The conversion of noncredit headcount to FTEs remains unchanged. It is generally understood that community colleges offer courses that encourage part-time, noncredit participation. Courses may range from two-week workshops to full-term courses. Relating such headcount numbers to FTEs has been a major problem in developing comparative data among community colleges.

To resolve this issue, the task force in the initial year established a standard for converting full-year, noncredit headcount to a proxy for the fall-term FTE enrollment. The conversion ratio of 20:1 established then was also used in the next two years. Thus, in the first three reports in this series, noncredit headcount enrollment for the year was divided by 20 and the result was defined as the number of FTE students. This number is added to the fall-term FTE credit student count, which is used as a proxy for the activity level of community colleges. The AACJC directory survey was the source of enrollment data for these earlier reports. One of the purposes of this study is to obtain reactions from readers to the calculation for conversion and the resulting statistics.

A different approach for obtaining FTE enrollment was used in the past four years' studies. The NACUBO survey requested FTE enrollment data. For institutions without precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. Dividing part-time students by 3 is the standard formula used by NCES to determine full-time equivalents. For FY84-85, it was requested that credit FTE enrollment be calculated by dividing the total number of credit hours (opening fall 1984) by 15 (see Appendix B).

Institutions unable to obtain all the requested information were retained in the study; however, where individual pieces of data were missing, the institution was not included for the calculation of that particular median or quartile.

According to the AACJC directory, there are 762 systems or single-campus public community and junior colleges. Two-year branch campuses of universities were included in the sample only when they were not so closely affiliated with their universities that they had difficulty in separating the financial statistics of each branch from those of its affiliate university.

Data were gathered and coded from October 1985 through January 1986. Analysis was conducted during February 1986. All financial statistics are for fiscal year 1984-85; enrollments are for fall 1984 (except noncredit enrollments, which are based on 1984-85 year-long enrollment estimates).

Institutions participating in the study were sent a copy of their survey data as they were entered into the computer, as well as the statistics generated from the data. Institutions were asked to verify the data and check the reasonableness of the statistical calculations. In this way, statistics from individual institutions have been thoroughly reviewed, resulting in a reliable final report.

APPENDIX B
SAMPLE SURVEY

1984-85 Comparative Financial Statistics For Public Community and Junior Colleges

National Association of College and University Business Officers
American Association of Community and Junior Colleges
Association of Community College Trustees

Instructions. This is the comparative financial data survey form for fiscal year 1984-85. Data should be drawn from the same records used to prepare the HEGIS financial statistics survey for 1984-85 [ED(NCES) Form 2300-4, to be returned to NCES by October 31, 1985]. Community colleges with branch campuses should report total system activity.

A partially completed form is useful to us; however, it is essential that the following be provided:

- Enrollment figures (question no. 1)
- Revenues and expenditures (*page 2* of the HEGIS finance form).

Please return this completed survey and a copy of the HEGIS finance form by *November 1, 1985* to the NACUBO Financial Management Center, One Dupont Circle, Suite 500, Washington, D.C. 20036. If you have any questions, please call *Anna Marie Cirino* at NACUBO: telephone *202/861-2535*.

Name of Institution ____________________

Address ____________________

City ____________ State ____________ Zip ____________

Person Completing Questionnaire:

____________ ____________ ____________
(Name) (Title) (Phone)

FICE Code _____ Check one only: _____ Comprehensive (academic and vocational technical) _____ Primarily vocational technical

1. Total credit FTE enrollment: total credit hours (opening fall 1984) divided by 15: ____________

   Noncredit student headcount enrollment (1984-85) divided by 20: + ____________

   Total FTE enrollment: = ____________

2. How many students took some form of instruction from your institution at some time during the year? (Answer only if readily available.)

   Unduplicated student headcount for credit students: ____________

   Unduplicated student headcount for noncredit students: ____________

3. Estimate what percentage of instructional expenses (line B-1, HEGIS finance form) was used for noncredit teaching. (Include only faculty salaries if that is the only figure available.)

   Percentage instructional expenses that is **non**credit: _______ %

4. Was the "public service" category on the HEGIS finance form (line B-3) used to indicate some or all of the dollars spent on teaching noncredit courses?

   Public service includes some noncredit instruction: _____ Yes _____ No

   If yes, estimate the percentage of public service that is noncredit instruction: _____ %

5. How much of the operations and maintenance figure shown on the HEGIS finance form (line B-8) was spent for utilities? Include electricity, water, waste disposal, gas, heating oil, and coal.

   Utilities costs: $____________

(over)

6. What was the amount paid out in salaries and wages for the year? Include only **current fund** salaries and wages that were reported as current fund expenditures (line B-19, HEGIS finance form). Do not include staff benefit expenditures. Do not include wages to students.

Total salaries and wages: ________

7. What proportion of tuition and fees (HEGIS finance form, line A-1) was received as payment for **non**credit instruction?

Percentage tuition and fees for **non**credit instruction: ____ %

8. What is the total gross area of all campus buildings in square feet?

Gross area of buildings: ____________________ square feet

9. Estimate the population of the geographic area that your institution serves.

Service area population: ____________________

10. What proportion of your course sections enrolled:

	Credit	**Noncredit**
More than 50 students:	________ %	________ %
25-50 students:	________	________
15-24 students:	________	________
6-14 students:	________	________
Fewer than 6 students:	________	________
	100%	100%

11. How many full-time equivalent personnel were authorized in the following educational and general functional categories? If significant services were performed by contract, enter the estimated full-time equivalent. Exclude student assistants, both regular and work-study.
(See *College and University Business Administration*, 4th ed., pp. 404-412 for definitions of categories.)

Functional Category	**Number of Full-Time Personnel**		**Number of Part-Time Personnel (FTE)**		**Total Number of Full-Time Equivalent Personnel**
Instruction					
Instructional Faculty — credit	________	+	________	=	________
Instructional faculty — noncredit	________		________		________
All other staff	________		________		________
Public service	________		________		________
Academic support	________		________		________
Student services	________		________		________
Institutional support	________		________		________
Plant operation and maintenance	________		________		________
Total	________	+	________	=	________

12. To assist in future planning, indicate how this report is used by your institution. Check all that are appropriate.

Internal

____ Board of trustees
____ Staff
____ Faculty
____ Other

External

____ Legislative
____ State systems
____ Regional systems
____ Other

Additional comments: ____

____

____

Comparative Computer Expenditures
FY84-85

APPENDIX B
SAMPLE SURVEY

National Association of College and University Business Officers
American Association of Community and Junior Colleges
Association of Community College Trustees

Instructions: Include any purchased computer services by type on the appropriate line. Also include your equitably apportioned share of the costs of computer services provided to your institution by any consortium to which you may belong. See reverse for definitions.

Please return this survey by *November 1, 1985* to the NACUBO Financial Management Center, One Dupont Circle, Suite 500, Washington, DC 20036-1178. If you have any questions, contact Anna Marie Cirino at NACUBO, telephone 202/861-2535. A partially completed survey is useful to us. If you cannot reasonably estimate computer-related expenditures, please indicate so and return the survey to NACUBO.

Name of institution ______________________________

City ____________________ State ____________ Zip ____________

Person completing survey ____________________ Telephone ____________

1. Are your computer services: (Check any that are appropriate)

	Hardware	Software
a. Purchased	______	______
b. Leased	______	______
c. Provided by a consortium		
• paid through institutional funds	______	______
• paid through noninstitutional funds	______	______

2. Is your computer system (even if leased or provided by a consortium): (check any that are appropriate)

a. Large-scale computer system (e.g., IBM 4300 or 30xx) ______
b. Minicomputer system (e.g., Data General Nova or IBM 34) ______
c. Microcomputer system (e.g., Apple or Radio Shack) ______
d. Other (If other, specify ____________________) ______

3. What is the total of your institution's computer expenditures for FY84-85?

a. Operating expenditures $ __________
b. Development expenditures __________
c. Capital expenditures
  (1) capital equipment purchase expenditures (amortized over 5 years) __________
  (2) capital equipment lease expenditures __________
d. Total computer-related expenditures $ __________

Indicate here if computer-related expenditures are unknown or cannot be estimated. ______

4. Estimate the percentage breakdown of your total computer-related expenditures between administrative support and academic/instructional support. (A suggested method is by expenditures that can be directly identified with each of the two functions plus an allocation of all other operating, overhead, and capital expenditures on the basis of the value of benefits provided to each function.)

a. Administrative support expenditures ___%
b. Academic/instructional support expenditures ___
c. Total 100%

(over)

Definitions

All figures exclude data processing curricular costs except for hardware and software and directly related supplies and other costs required for equipment operation; thus, you may exclude data processing, faculty compensation, and general instructional support. Include all computer-related expenditures, including those decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium.

Operating expenditures. Includes expenditures for computer center, computer service personnel, remote terminals, leased lines, computer maintenance costs, steady state and routine programming, and computer-related supplies, whether in the computer center's or user's budget.

Development expenditures. includes internal and external expenditures incurred for special, one-time computer service personnel, remote activities, procurement of software packages, and employment of outside technical consultants.

Capital expenditures. Major expenditures for purchase of computer hardware, amortized over 5 years (as recommended by NACUBO's Two-Year Colleges Committee).

Lease expenditures. Expenditures for lease of computer hardware.

Percent administrative expenditures. Administrative portion of total computer-related expenditures (broken down as necessary), including financial management, payroll/personnel, student registration and information, academic effort accounting, and other uses not directly supporting instruction.

Percent academic/instructional expenditures. Academic/instructional portion of total computer-related expenditures (broken down as necessary), including computer-assisted instruction, simulation, gaming, problem solving, and other support to students and faculty in the academic/instructional process.

Total computer-related expenditures. Computer-related expenditures of all types, whether centrally administered or decentralized to administrative offices and academic units. This is the sum of operating, development, and purchased or leased capital expenditures.

Reprinted from College and University Business Administration 4th ed. (Washington, D.C.: NABUBO, 1982), pp. 404-413.

Educational and General

Instruction

This category should include expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and noncredit courses, for academic, vocational, and technical instruction, for remedial and tutorial instruction, and for regular, special, and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category *excludes* expenditures for academic administration when the primary assignment is administration—for example, academic deans. However, expenditures for department chairmen, in which instruction is still an important role of the administrator, are included in this category.

This category includes the following subcategories:

General academic instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) associated with academic offerings described by HEGIS instructional program categories 01 through 50, and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study activities falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Vocational/technical instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) usually associated with HEGIS instructional program categories identified in appendix D of the NCES publication "A Classification of Instructional Programs (CIP)," and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Special session instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities (offered either for credit or not for credit) that are carried out during a summer session, interim session, or other period not common with the institution's regular term. This subcategory is to be used to classify only expenditures made *solely* as a result of conducting a special session (such as faculty salaries associated with the special session). Special sessions would *not* include regular academic terms held during the summer months. Expenditures for special sessions conducted over a fiscal year-end should be reported totally within the fiscal year in which the program is predominantly conducted. The revenues and expenditures for any special session should be reported in the same fiscal year. This procedure for reporting expenditures of special sessions is an allowable exception to reporting expenditures on an accrual basis.

Community education. Includes expenditures for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. It includes noncredit instructional offerings carried out by the institution's extension division as well as noncredit offerings that are part of the adult education or continuing education program. This subcategory also includes expenditures for activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education.

Preparatory/remedial instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic coursework leading to a postsecondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. These instructional offerings may be taken prior to or along with the coursework leading to the degree or certificate. They are generally noncredit offerings, although in some cases credit may be given and the credit requirements for the degree or certificate increased accordingly. Only offerings provided *specifically* for required preparatory or remedial skills or knowledge should be included in this category. For example, if students may satisfy preparatory requirements by taking offerings provided primarily for other than remedial or preparatory purposes, those offerings should be classified appropriately elsewhere.

Research

This category should include all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers. This category does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included in this category.

This category includes the following subcategories:

Institutes and research centers. Includes expenditures for research activities that are part of a formal research organization created to manage a number of research efforts. While this subcategory includes agricultural experiment stations, it does *not* include federally funded research and development centers, which should be classified as independent operations. (These centers are listed in the section "Independent Operations.")

Individual and project research. Includes expenditures for research activities that normally are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources.

Public Service

This category should include funds expended for activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

This category includes the following subcategories:

Community service. Includes expenditures for activities organized and carried out to provide general community services, *excluding* instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing services (for example, soil testing, carbon dating, structural testing), and similar activities. The activities included in this subcategory are generally sponsored and managed outside the context of both the agricultural and urban extension programs and of the institution's public broadcasting operation.

Cooperative extension service Includes expenditures for noninstructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as the U.S. Department of Agriculture's extension service and the affiliated state extension services. This subcategory is intended primarily for land-grant colleges and universities and includes both agricultural extension and urban extension services. The distinguishing feature of activities in this subcategory is that programmatic and fiscal control is shared by the institution with the U.S. Department of Agriculture's extension service, the related state extension services, and agencies of local government.

Public broadcasting services. Includes expenditures for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs. Thus *excluded* from this subcategory are broadcasting services conducted primarily in support of instruction (which should be classified in the subcategory "Ancillary Support"), broadcasting services that are primarily operated as a student service activity (which should be classified in the subcategory "Social and Cultural Development"), and broadcasting services that are independent operations (which should be classified in the subcategory "Independent Operations/Institutional").

Academic Support

This category should include funds expended primarily to provide support services for the institution's primary missions—instruction, research, and public service. It includes: (1) the retention, preservation, and display of educational materials—for example, libraries, museums, and galleries; (2) the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media such as audiovisual services and technology such as computing support; (4) academic administration (including academic deans but not department chairmen) and personnel development providing administration support and management direction to the three primary missions; and (5) separately budgeted support for course and curriculum development. For institutions that currently charge certain of the expenditures—for example, computing support—directly to the various operating units of the institution, this category does not reflect such expenditures.

This category includes the following subcategories:

Libraries. Includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.

Museums and galleries. Includes expenditures for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are *excluded.*

Educational media services. Includes expenditures for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.

Academic computing support. Includes expenditures for formally organized and/or budgeted activities that provide computing support to the three primary programs. *Excluded* from this category is administrative data processing, which is classified as institutional support.

Ancillary support. Includes expenditures for organized activities that provide support services to the three primary programs, but that are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical experience. An example of ancillary support is a demonstration school associated with the school of education. However, the expenditures of teaching hospitals are *excluded*.

Academic administration. Includes expenditures for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify only expenditures for activities formally organized and/or separately budgeted for academic administration. It includes the expenditures of academic deans (including deans of research, deans of graduate schools, and college deans), but does not include the expenditures of departmental chairmen (which are included in the appropriate primary function categories). It also includes expenditures for formally organized and/or separately budgeted academic advising. Expenditures associated with the office of the chief academic officer of the institution are *not* included in this subcategory, but should be classified as institutional support.

Academic personnel development. Includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. This subcategory also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in this subcategory are sabbaticals, faculty awards, and organized faculty development programs.

Course and curriculum development. Includes expenditures for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

Student Services

This category should include funds expended for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspaper, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity).

This category includes the following subcategories:

Student services administration. Includes expenditures for organized administrative activities that provide assistance and support (*excluding* academic support) to the needs and interests of students. This subcategory includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. In particular, this subcategory includes services provided for particular *types* of students (for example, minority students, veterans, and handicapped students). *Excluded* from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institutionwide and, therefore, should be appropriately classified as institutional support.

Social and cultural development. Includes expenditures for organized activities that provide for students' social and cultural development outside the formal academic program. This subcategory includes cultural events, student newspapers, intramural athletics, student organizations, etc. Expenditures for an intercollegiate athletics program would be included in this subcategory if the program is not operated as an essentially self-supporting operation (in which case all the related expenditures would be reported as auxiliary enterprises).

Counseling and career guidance. Includes expenditures for formally organized placement, career guidance, and personal counseling services for students. This subcategory includes vocational testing and counseling services and activities of the placement office. *Excluded* from this subcategory are formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by the faculty in relation to course assignments.

Financial aid administration. Includes expenditures for activities that provide financial aid services and assistance to students. This subcategory does *not* include outright grants to students, which should be classified as scholarships and fellowships.

Student admissions. Includes expenditures for activities related to: (1) the identification of prospective students, (2) the promotion of attendance at the institution, and (3) the processing of applications for admission.

Student records. Includes expenditures for activities to maintain, handle, and update records for currently enrolled students as well as for students who were previously enrolled.

Student health services. Includes expenditures for organized student health services that are not self-supporting rather than those organized as auxiliary enterprises.

Institutional Support

This category should include expenditures for: (1) central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services; (2) fiscal operations, including the investment office; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transporation services to the institution; (7) support services to faculty and staff that are not operated as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fund raising.

Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the Educational and General heading of expenditures.

This category includes the following subcategories:

Executive management. Includes expenditures for all central, executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). All officers with institutionwide responsibilities are included, such as the president, chief academic officer, chief business officer, chief student affairs officer, and chief development officer. This subcategory includes such operations as executive direction (for example, governing board), planning and programming, and legal operations.

Fiscal operations. Includes expenditures for operations related to fiscal control and investments. It includes the accounting office, bursar, and internal and external audits, and also includes such "financial" expenses as allowances for bad debts and short-term interest expenses.

General administration and logistical services. Includes expenditures for activities related to general administrative operations and services (with the exception of fiscal operations and administrative data processing). Included in this subcategory are personnel administration, space management, purchasing and maintenance of supplies and materials, campuswide communication and transportation services, general stores, printing shops, and safety services.

Administrative computing support. Includes expenditures for computer services that provide support for institutionwide administrative functions.

Public relations/development. Includes expenditures for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institutionwide development and fund raising.

Operation and Maintenance of Plant

This category should include all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises, hospitals, and independent operations. It does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

This category includes the following subcategories:

Physical plant administration. Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should also be included in this subcategory.

Building maintenance. Includes expenditures of activities related to routine repair and maintenance of buildings and other structures, including both normally recurring repairs and preventive maintenance.

Custodial services. Includes expenditures related to custodial services in buildings.

Utilities. Includes expenditures related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.

Landscape and grounds maintenance. Includes expenditures related to the operation and maintenance of landscape and grounds.

Major repairs and renovations. Includes expenditures related to major repairs, maintenance, and renovations. Minor repairs should be classified in the subcategory "Building Maintenance." The distinction between major repairs and minor repairs should be defined by the institution.

Scholarships and Fellowships

This category should include expenditures for scholarships and fellowships—from restricted or unrestricted current funds—in the form of grants to students, resulting either from selection by the institution or from an entitlement program. It also should include trainee stipends, prizes, and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work, which should be charged to instruction, research, or public service as appropriate. If the institution is given custody of the funds, but there is neither a selection by the institution nor an entitlement program, the funds should generally be accounted for and reported in the Agency Funds group rather than in the Current Funds group.

Recipients of grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the federal College Work-Study Program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered. Aid to students in the form of tuition or fee remissions also should be included in this category. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

This category includes the following subcategories:

Scholarships. Includes grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.

Fellowships. Includes grants-in-aid and trainee stipends to graduate students. It does *not* include funds for which services to the institution must be rendered, such as payments for teaching.

Mandatory Transfers

This category should include transfers from the Current Funds group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources, and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted current funds.

This category includes the following subcategories:

Provision for debt service on educational plant. Includes mandatory debt service provisions relating to academic buildings, including (1) amounts for debt retirement and interest and (2) required provisions for renewals and replacements, to the extent not financed from other sources.

Loan fund matching grants. Includes mandatory transfers to loan funds required to match outside gifts or grants, usually from the U.S. government.

Other mandatory transfers. Includes all mandatory transfers not included in the above subcategories.

Nonmandatory Transfers

This category should include those transfers from the Current Funds group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal.

APPENDIX D
PARTICIPATING COLLEGES AND PEER GROUP COMPOSITION

Group 1: Total credit and noncredit headcount enrollment less than 5,000.
Group 2: Total credit and noncredit headcount enrollment from 5,000 to 15,000.
Group 3: Total credit and noncredit headcount enrollment greater than 15,000.
Group 4: Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1, 2, and 3.)
Group 5: Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

ALABAMA

Alabama Technical College (1,5)
Alexander City State Junior College (1,4)
Brewer State Junior College (1,4)
Chattahoochee Valley State Community College (1)
Douglas MacArthur State Technical College (1,4,5)
Enterprise State Junior College (2)
Gadsden State Junior College (1,4,5)
Gadsden State Technical Institute (1)
George C. Wallace State Community College--Hanceville (1)
Harry M. Ayers State Technical College (1,4,5)
James H. Faulkner State Junior College (1)
Jefferson State Junior College (2)
John C. Calhoun State Community College (1)
Lurleen B. Wallace State Junior College (1,4)
Muscle Shoals Technical College (1,5)
Northwest Alabama State Technical College (1,4,5)
Opelika State Technical College (1,4,5)
Patrick Henry State Junior College (1,4)
Reid State Technical College (1,4,5)
S.D. Bishop State Junior College (1)
Southwest State Technical College (1,4,5)

ARIZONA

Arizona Western College (1)
Central Arizona College (2)
Cochise College (2)
Eastern Arizona College (1)
Maricopa County Community College District (3)
Mohave Community College (1)
Pima County Community College District (3)
Yavapai Community College (2)

ARKANSAS

Mississippi County Community College (2)
North Arkansas Community College (1)
Rich Mountain Community College (1,4)
Westark Community College (3)

CALIFORNIA

Allan Hancock Joint Community College (2)
Antelope Valley Community College District (1)
Butte Community College (3)
Cabrillo Community College (2)
Cerritos Community College (3)
College of the Desert (1)
College of the Sequoias (2)
El Camino Community College District (2)
Foothill-DeAnza Community College (3)
Glendale Community College (3)
Grossmont-Cuyamaca Community College (2)
Hartnell College (2)

CALIFORNIA (cont.)

Imperial Valley College (1)
Lake Tahoe Community College District (1,4)
Los Angeles Community College (3)
Los Rios Community College (3)
Mendocino-Lake Community College (1,4)
Merced College (3)
Mira Costa Community College (2)
Monterey Peninsula College (2)
Mt. San Antonio Community College (3)
Napa Valley Community College (2)
Ohlone Community College (2)
Palomar Community College (3)
Peralta Community College (3)
Rancho Santiago Community College (3)
Redwoods Community College (2)
San Diego Community College (3)
San Francisco Community College (3)
San Joaquin Delta College (3)
San Jose Community College (3)
San Luis Obispo County Community College (2)
San Mateo County Community College (3)
Santa Barbara Community College (3)
Santa Clarita Community College (1)
Shasta-Tehama-Trinity Joint Community College (2)
Sonoma County Junior College (3)
State Center Community College (1)
Victor Valley Community College (2)
West Hills Community College (1,4)
West Kern Community College (1,4)
Yosemite Community College (2)
Yuba Community College (2,5)

COLORADO

Aims Community College (2,4)
Arapahoe Community College (3)
Colorado Mountain Junior College District (3)
Morgan Community College (1,4)
Northeastern Junior College (2)
Otero Junior College (1,4)
Pueblo Community College (1,5)

CONNECTICUT

Asnuntuck Community College (1,4)
Greater New Haven State Technical College (1,4,5)

CONNECTICUT (cont.)

Mattatuck Community College (1)
Middlesex Community College (1)
Mohegan Community College (1,4)
Quinebaug Valley Community College (1,4)
South Central Community College (1)
Tunxis Community College (1)
Waterbury State Technical College (1,5)

DELAWARE

Delaware Technical & Community College (3,5)

FLORIDA

Brevard Community College (3)
Broward Community College (3)
Central Florida Community College (2,5)
Daytona Beach Community College (3)
Edison Community College (2)
Florida Junior College at Jacksonville (3)
Florida Keys Community College (1)
Gulf Coast Community College (2)
Hillsborough Community College (2)
Indian River Community College (3)
Lake City Community College (2)
Lake-Sumter Community College (1,4)
Manatee Community College (2)
Miami-Dade Community College (3)
North Florida Junior College (1,4)
Palm Beach Junior College (3)
Pasco-Hernando Community College (3)
Pensacola Junior College (3)
Polk Community College (2)
Santa Fe Community College (2)
Seminole Community College (3)
South Florida Community College (2)
St. Petersburg Junior College (3)
Tallahassee Community College (2)
Valencia Community College (3)

GEORGIA

Abraham Baldwin Agricultural College (2)
Albany Junior College (3)
Atlanta Junior College (1)
Bainbridge Junior College (1,4)
Brunswick Junior College (2)
Clayton Junior College (3)

GEORGIA (cont.)

Dalton Junior College (2)
Emanuel County Junior College (2,4)
Gainesville Junior College (2)
Macon Junior College (2)
Middle Georgia College (1)
South Georgia College (2)

IDAHO

College of Southern Idaho (1)
North Idaho College (1)

ILLINOIS

Belleville Area College (3)
Black Hawk College (3)
City Colleges of Chicago (3)
College of DuPage (3)
College of Lake County (2)
Elgin Community College (2)
Highland Community College (1)
Illinois Central College (2)
Illinois Eastern Community College (1)
John A. Logan College (1)
John Wood Community College (2)
Joliet Junior College (2)
Kaskaskia College (1)
Lake Land College (1)
Lewis and Clark Community College (2)
Lincoln Land Community College (2)
Oakton Community College (2)
Parkland College (2)
Prairie State College (1)
Rock Valley College (2)
Sauk Valley College (1)
Southeastern Illinois College (2)
State Community College of East St. Louis (1,4)
Thornton Community College (2,5)
Triton College (3)
Waubonsee Community College (1)
William Rainey Harper College (3)

INDIANA

Indiana Vocational Technical College (3,5)
Vincennes University (2)

IOWA

Des Moines Area Community College (3)

IOWA (cont.)

Eastern Iowa Community College District (3)
Hawkeye Institute of Technology (3,4,5)
Indian Hills Community College (3)
Iowa Lakes Community College (3)
Iowa Valley Community College District (2)
Iowa Western Community College (3)
Kirkwood Community College (3)
North Iowa Area Community College (3)
Northeast Iowa Technical Institute (3,5)
Southeastern Community College (2)

KANSAS

Allen County Community College (1,4)
Barton County Community College (1)
Butler County Community College (2)
Coffeyville Community College (1,4)
Colby Community College (1,4)
Cowley County Community College (1,4)
Fort Scott Community College (1,4)
Garden City Community College (1,4)
Haskell Indian Junior College (1,4)
Highland Community College (1,4)
Hutchinson Community College (2)
Johnson County Community College (3)
Kansas City Kansas Community College (1)
Kansas Technical Institute (1,4,5)
Neosho County Community College (1,4)
Pratt Community College (1,4)

KENTUCKY

University of Kentucky Community College System (3)

LOUISIANA

Bossier Parish Community College (1)

MAINE

Eastern Maine Vocational Technical Institute (1,4,5)

MARYLAND

Allegany Community College (2)
Anne Arundel Community College (3)
Catonsville Community College (3)
Charles County Community College (1,4)
Chesapeake College (1,4)
Community College of Baltimore (2)
Dundalk Community College (3)
Essex Community College (3)
Frederick Community College (2)
Garrett Community College (1,4)
Harford Community College (2)
Howard Community College (2)
Montgomery College (3)
Prince George's Community College (3)

MASSACHUSETTS

Bristol Community College (1)
Bunker Hill Community College (1)
Cape Cod Community College (1)
Holyoke Community College (1)
Massasoit Community College (2)
North Shore Community College (2)
Quincy Junior College (1)
Quinsigamond Community College (1)
Roxbury Community College (1)

MICHIGAN

Alpena Community College (1)
Bay De Noc Community College (1)
Delta College (2)
Glen Oaks Community College (1,4)
Gogebic Community College (1,4)
Henry Ford Community College (2)
Jackson Community College (2)
Kellogg Community College (2)
Kirtland Community College (1,4)
Lake Michigan College (1)
Lansing Community College (3,5)
Macomb Community College (3,4)
Monroe County Community College (1)
Montcalm Community College (1)
Mott Community College (3)
Northwestern Michigan College (3)
Oakland Community College (3)
Schoolcraft College (3)
Southwestern Michigan College (1)
St. Clair County Community College (2)
Washtenaw Community College (2,5)
Wayne County Community College (2)
West Shore Community College (1,4)

MINNESOTA

Anoka-Ramsey Community College (1)
Arrowhead Community College Region (2)
Austin Community College (1,4)
Brainerd Community College (1,4)
Fergus Falls Community College (1,4)
Inver Hills Community College (1)
Lakewood Community College (1)
Minneapolis Community College (2)
Normandale Community College (1)
North Hennepin Community College (1)
Northland Community College (1,4)
Rochester Community College (1)
Willmar Community College (1,4)
Worthington Community College (1,4)

MISSISSIPPI

East Central Junior College (1,4)
East Mississippi Junior College (1,4)
Itawamba Junior College (2)
Jones County Junior College (1)
Meridian Junior College (2)
Mississippi Gulf Coast Junior College (3)
Southwest Mississippi Junior College (2)

MISSOURI

East Central College (1)
Jefferson College (2)
Metropolitan Community Colleges (3)
Mineral Area College (1)
Moberly Area Junior College (1,4)
St. Louis Community College (3)
State Fair Community College (1)
Three Rivers Community College (1)
Trenton Junior College (1,4)

MONTANA

Dawson Community College (1,4)
Miles Community College (1,4)

NEBRASKA

Central Community College (3,5)
Metropolitan Technical Community College (3,5)
Mid-Plains Technical Community College Area (2)

NEBRASKA (cont.)

Northeast Technical Community College (2)
Southeast Community College (3,5)
Western Technical Community College Area (1)

NEVADA

Clark County Community College (1)
Truckee Meadows Community College (3)

NEW JERSEY

Atlantic Community College (2)
Bergen Community College (3)
Brookdale Community College (3)
Burlington County College (2)
County College of Morris (2)
Cumberland County College (1)
Essex County College (2)
Gloucester County College (1)
Mercer County Community College (3)
Middlesex County College (3)
Passaic County Community College (1)
Salem Community College (1,4)
Somerset County College (1)
Sussex County Community College (1,4)
Union County College (2)

NEW MEXICO

Eastern New Mexico University--Roswell Campus (1,4)
Luna Vocational-Technical Institute (1,5)
New Mexico Junior College (2)
New Mexico Military Institute (1,4)
Santa Fe Community College (1,4)

NEW YORK

Adirondack Community College (1)
Cayuga County Community College (1)
Clinton Community College (2,4)
Columbia-Greene Community College (1)
Community College of the Finger Lakes (2)
Corning Community College (2)
Dutchess Community College (2)
Erie Community College (2)

NEW YORK (cont.)

Fashion Institute of Technology (3,5)
Genesee Community College (2)
Herkimer County Community College (1)
Jamestown Community College (2)
Jefferson Community College (1)
LaGuardia Community College (3)
Mohawk Valley Community College (2,5)
Monroe Community College (3)
Nassau Community College (3)
Onondaga Community College (3)
Queensborough Community College (3)
Rockland Community College (2)
Schenectady County Community College (1)
Suffolk County Community College (3)
Sullivan County Community College (1)
Tompkins Cortland Community College (1,5)
Ulster County Community College (1,5)
Westchester Community College (2)

NORTH CAROLINA

Anson Technical College (2,4)
Asheville-Buncombe Technical College (3,5)
Beaufort County Community College (2,4)
Blue Ridge Technical College (2,5)
Carteret Technical College (2)
Catawba Valley Technical College (2,5)
Central Piedmont Community College (3)
Coastal Carolina Community College (3)
Davidson County Community College (2)
Edgecombe Technical College (2)
Fayetteville Technical Institute (3,5)
Gaston College (2)
Guilford Technical Community College (3,5)
Halifax Community College (1)
Haywood Technical College (2,5)
Lenoir Community College (2)
McDowell Technical College (1,4,5)
Mitchell Community College (2)

NORTH CAROLINA (cont.)

Nash Technical College (2,5)
Pamlico Technical College (1,4,5)
Pitt Community College (2,5)
Randolph Technical College (2,5)
Richmond Technical College (2,5)
Roanoke-Chowan Technical College (2)
Robeson Technical College (2,5)
Rockingham Community College (2)
Sampson Technical College (2,4)
Sandhills Community College (2)
Stanly Technical College (2,5)
Surry Community College (2)
Technical College of Alamance (3,5)
Tri-County Community College (1,4)
Vance-Granville Community College (2)
Wake Technical College (3,5)
Wayne Community College (2)
Western Piedmont Community College (2)
Wilkes Community College (3)
Wilson County Technical Institute (1,5)

NORTH DAKOTA

Bismarck Junior College (2)
North Dakota State School of Science (2)

OHIO

Belmont Technical College (1,5)
Central Ohio Technical College (1,4)
Clark Technical College (1,5)
Columbus Technical Institute (1,5)
Cuyahoga Community College (3)
Hocking Technical College (2)
Lakeland Community College (2)
Lima Technical College (1,5)
Lorain County Community College (2)
Marion Technical College (1,4,5)
Muskingum Area Technical College (1,5)
North Central Technical College (1,5)
Northwest Technical College (1,4,5)
Owens Technical College (2)
Rio Grande Community College (1,5)
Shawnee State Community College (2)
Sinclair Community College (2)
Southern State Community College (1,4)
Stark Technical College (1,5)
Terra Technical College (1,5)

OKLAHOMA

Clark Albert Junior College (1,4)
Connors State College (1,4)
Murray State College (1,4)
Northeastern Oklahoma A & M College (1)
Oklahoma City Community College (3)
Rose State College (2)
Sayre Junior College (1,4)
Tulsa Junior College (2)
Western Oklahoma State College (1)

OREGON

Blue Mountain Community College (1)
Central Oregon Community College (2)
Clatsop Community College (1,4,5)
Lane Community College (3)
Linn-Benton Community College (1)
Mt. Hood Community College (3)
Portland Community College (3)
Rogue Community College (2,4)
Southwestern Oregon Community College (1,4)
Tillamook Bay Community College (1,4)
Treasure Valley Community College (1,4)
Treaty Oak Community College Service District (2,4)
Umpqua Community College (2)

PENNSYLVANIA

Bucks County Community College (2)
Community College of Allegheny County (3)
Community College of Beaver County (2)
Community College of Philadelphia (3)
Harrisburg Area Community College (2)
Lehigh County Community College (2)
Montgomery County Community College (3)
Reading Area Community College (3)
Westmoreland County Community College (2)
Williamsport Area Community College (3,5)

RHODE ISLAND

Community College of Rhode Island (2)

SOUTH CAROLINA

Aiken Technical College (2)
Beaufort Technical College (1,4,5)
Chesterfield-Marlboro Technical College (1,4)
Denmark Technical College (1,4,5)
Florence-Darlington Technical College (2,5)
Greenville Technical College (3)
Horry-Georgetown Technical College (2,5)
Midlands Technical College (3)
Orangeburg-Calhoun Technical College (1)
Piedmont Technical College (3,5)
Spartanburg Technical College (2,5)
Sumter Area Technical College (2)
Tri-County Technical College (3)
Trident Technical College (3)
Williamsburg Technical College (2,4,5)
York Technical College (2)

TENNESSEE

Chattanooga State Technical Community College (2)
Cleveland State Community College (1)
Columbia State Community College (1)
Dyersburg State Community College (1,4)
Jackson State Community College (2)
Nashville State Technical Institute (1,5)
Roane State Community College (1)
Shelby State Community College (2)
State Technical Institute at Knoxville (1)
State Technical Institute at Memphis (2,5)
Tri-Cities State Technical Institute (1)
Volunteer State Community College (1)

TEXAS

Alamo Community College District (3)

TEXAS (cont.)

Alvin Community College (2)
Amarillo College (3)
Austin Community College (3)
Blinn College (1)
Brazosport College (1)
Central Texas College (2,5)
Clarendon College (1,4)
College of the Mainland (3)
Cooke County College District (1)
Dallas County Community College District (3)
Del Mar College (3)
El Paso County Community College District (3)
Frank Phillips College (1,4)
Grayson County College (1)
Henderson County Junior College (2)
Hill College (1,4)
Howard College (1,4)
Kilgore College (3)
Laredo Junior College (2)
McLennan Community College (3)
Midland College (2)
Navarro College (2)
North Harris County College (2)
Northeast Texas Community College (1)
Odessa College (2)
Panola Junior College (2,4)
Paris Junior College (3)
San Jacinto College District (3)
Southwest Texas Junior College (1)
Tarrant County Junior College (3)
Temple Junior College (2)
Texarkana Community College (2)
Texas Southmost College (2)
Tyler Junior College (3)
Vernon Regional Junior College (2)
Western Texas College (1,4)
Wharton County Junior College (2)

UTAH

College of Eastern Utah (1)
Snow College (1)
Utah Technical College at Provo (2)
Utah Technical College at Salt Lake (2,5)

VERMONT

Vermont Technical College (1,4,5)

VIRGINIA

Blue Ridge Community College (1)
Central Virginia Community College (2)
Dabney S. Lancaster Community College (1,4)
Danville Community College (1)
Eastern Shore Community College (1,4)
Germanna Community College (1,4)
J. Sargeant Reynolds Community College (2)
Lord Fairfax Community College (1,4)
Mountain Empire Community College (2)
New River Community College (1,5)
Northern Virginia Community College (3)
Patrick Henry Community College (1,4)
Paul D. Camp Community College (1,4)
Piedmont Virginia Community College (1)
Rappahannock Community College (1,4)
Richard Bland College (1,4)
Southside Virginia Community College (1,4)
Southwest Virginia Community College (2)
Thomas Nelson Community College (2,5)
Tidewater Community College (2)
Wytheville Community College (1,5)

WASHINGTON

Bellevue Community College (3)
Big Bend Community College (1,4)
Clark College (2)
Columbia Basin College (1)
Community College District XII (1)
Everett Community College (2)
Fort Steilacoom Community College (3)
Grays Harbor College (1)
Green River Community College (1)
Highline Community College (2)
Olympic College (1)
Peninsula College (1)
Seattle Community College (3)
Shoreline Community College (3)
Skagit Valley College (1)
Spokane Community College (3)

WASHINGTON (cont.)

Tacoma Community College (2)
Walla Walla Community College (2)
Whatcom Community College (1,4)
Yakima Valley Community College (2)

WEST VIRGINIA

Parkersburg Community College (1)
Southern West Virginia Community College (1)
West Virginia Northern Community College (1)

WISCONSIN

Lakeshore Technical Institute (3,5)
Madison Area VTAE District (3)
Mid-State VTAE District (2,5)
Milwaukee Area Technical College (3,5)
North Central VTAE District (3,5)
Waukesha County Technical Institute (3,5)
Western Wisconsin VTAE District (3,5)
Wisconsin Indianhead VTAE District (3,5)

WYOMING

Casper College (1)
Central Wyoming College (1,4)
Laramie County Community College (1)
Northern Wyoming Community College (1,4)
Northwest Community College (1)
Western Wyoming Community College (3)

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